

UNITIL ENERGY SYSTEMS. INC.
CALCULATION OF THE STRANDED COST CHARGE
Effective August 1, 2016

Uniform per kWh Charge

1. (Over)/under Recovery - Beginning Balance August 1, 2016	(\$189,288)	Page 3 of 6
2. Estimated Total Costs (August 2016 - July 2017)	(\$16,116)	Page 3 of 6
3. Estimated Interest (August 2016 - July 2017)	(\$3,028)	Page 3 of 6
4. Costs to be Recovered (L.1 + L.2 + L.3)	(\$208,432)	
5. Estimated Calendar Month Deliveries in kWh (August 2016 - July 2017) (1)	<u>1,185,546,760</u>	
6. Stranded Cost Charge (\$/kWh) (L.4 / L.5)	(\$0.00018)	

Development of Class Stranded Cost Charge

Class D, D - Controlled Off Peak Water Heating, G2 - kWh meter,
G2 - Quick Recovery Water Heating, G2 - Space Heating,
G2 Controlled Off Peak Water Heating, OL

7. Stranded Cost Charge (\$/kWh) (L.6)	(\$0.00018)
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Class G2 (2)

8. Estimated G2 Demand Revenue (August 2016 - July 2017)	(\$48,568)
9. Estimated G2 Deliveries in kW (August 2016 - July 2017)	<u>1,349,005</u>
10. Stranded Cost Charge (\$/kW) (L. 8 / L. 9)	(\$0.04)
11. G2 Energy Revenue (August 2016 - July 2017)	(\$12,143)
12. Estimated G2 Calendar Month Deliveries in kWh (August 2016 - July 2017) (1)	<u>337,283,415</u>
13. Stranded Cost Charge (\$/kWh) (L.11 / L.12)	(\$0.00004)

Class G1 (2)

14. Estimated G1 Demand Revenue (August 2016 - July 2017)	(\$47,697)
15. Estimated G1 Deliveries in kVA (August 2016 - July 2017)	<u>1,048,547</u>
16. Stranded Cost Charge (\$/kVA) (L. 14 / L. 15)	(\$0.05)
17. G1 Energy Revenue (August 2016 - July 2017)	(\$16,130)
18. Estimated G1 Calendar Month Deliveries in kWh (August 2016 - July 2017) (1)	<u>354,590,940</u>
19. Stranded Cost Charge (\$/kWh) (L.17 / L.18)	(\$0.00005)

(1) Schedule LSM-2, page 5.	Schedule LSM-1, page 4.	Schedule LSM-1, page 4.
Total Company	<u>G2 Demand</u>	<u>G1 Demand</u>
Aug 2016-Jul 2017 Billed kWh 1,187,343,700	Aug 2016-Jul 2017 Billed kWh 337,723,642	Aug 2016-Jul 2017 Billed kWh 355,280,178
- July 2016 Unbilled kWh (61,878,283)	- July 2016 Unbilled kWh (17,985,502)	- July 2016 Unbilled kWh (16,760,245)
+ July 2017 Unbilled kWh <u>60,081,342</u>	+ July 2017 Unbilled kWh <u>17,545,276</u>	+ July 2017 Unbilled kWh <u>16,071,007</u>
Calendar Month Deliveries 1,185,546,760	Calendar Month Deliveries 337,283,415	Calendar Month Deliveries 354,590,940

(2) Demand and energy calculated based on ratio of demand and energy revenue under current rates.

Calculation of Class G2 and G1 Demand and Energy Components

	Units (Aug 16 - Jul 17)	Current Rates	Revenue under current rates	% of Total	Revenue at Proposed Rates
G2 kW	1,349,005	\$0.04	\$53,960	80%	(\$48,568)
G2 kWh	337,283,415	\$0.00004	\$13,491	20%	(\$12,143)
Total			\$67,452	100%	(\$60,711)
G1 kVA	1,048,547	\$0.05	\$52,427	75%	(\$47,697)
G1 kWh	354,590,940	\$0.00005	\$17,730	25%	(\$16,130)
Total			\$70,157	100%	(\$63,826)

Unitil Energy Systems, Inc.
Reconciliation of Stranded Costs and Revenues

Schedule LSM-1
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		(a)	(b)	(c)	(d) Ending Balance Before Interest (a + b - c)	(e) Average Monthly Balance ((a+d) / 2)	(f) Interest Rate	(g) Number of Days / Month	(h) Computed Interest	(i) Ending Balance with Interest (d + h)
		Beginning Balance	Total Costs	Total Revenue						
Aug-14	Actual	\$10,881	\$17,246	\$22,427	\$5,700	\$8,291	3.25%	31	\$23	\$5,723
Sep-14	Actual	\$5,723	\$19,901	\$19,244	\$6,381	\$6,052	3.25%	30	\$16	\$6,397
Oct-14	Actual	\$6,397	\$22,342	\$18,129	\$10,610	\$8,503	3.25%	31	\$23	\$10,633
Nov-14	Actual	\$10,633	\$20,729	\$17,900	\$13,462	\$12,048	3.25%	30	\$32	\$13,494
Dec-14	Actual	\$13,494	\$17,551	\$19,087	\$11,958	\$12,726	3.25%	31	\$35	\$11,993
Jan-15	Actual	\$11,993	\$19,620	\$20,181	\$11,432	\$11,712	3.25%	31	\$32	\$11,464
Feb-15	Actual	\$11,464	\$12,445	\$19,312	\$4,597	\$8,031	3.25%	28	\$20	\$4,617
Mar-15	Actual	\$4,617	\$18,826	\$19,235	\$4,209	\$4,413	3.25%	31	\$12	\$4,221
Apr-15	Actual	\$4,221	\$25,241	\$16,978	\$12,484	\$8,352	3.25%	30	\$22	\$12,506
May-15	Actual	\$12,506	\$17,177	\$17,029	\$12,654	\$12,580	3.25%	31	\$35	\$12,688
Jun-15	Actual	\$12,688	\$26,379	\$19,044	\$20,023	\$16,356	3.25%	30	\$44	\$20,067
Jul-15	Actual	\$20,067	<u>\$26,597</u>	<u>\$21,727</u>	\$24,936	\$22,502	3.25%	31	<u>\$62</u>	\$24,999
Total Aug-14 to Jul-15			\$244,053	\$230,293					\$357	

		(a)	(b)	(c)	(d) Ending Balance Before Interest (a + b - c)	(e) Average Monthly Balance ((a+d) / 2)	(f) Interest Rate	(g) Number of Days / Month	(h) Computed Interest	(i) Ending Balance with Interest (d + h)
		Beginning Balance	Total Costs	Total Revenue						
Aug-15	Actual	\$24,999	\$19,555	\$21,640	\$22,915	\$23,957	3.25%	31	\$66	\$22,981
Sep-15	Actual	\$22,981	\$15,328	\$19,692	\$18,616	\$20,799	3.25%	30	\$56	\$18,672
Oct-15	Actual	\$18,672	\$7,542	\$18,021	\$8,193	\$13,432	3.25%	31	\$37	\$8,230
Nov-15	Actual	\$8,230	\$9,252	\$17,292	\$191	\$4,210	3.25%	30	\$11	\$202
Dec-15	Actual	\$202	\$11,993	\$17,709	(\$5,514)	(\$2,656)	3.25%	31	(\$7)	(\$5,521)
Jan-16	Actual	(\$5,521)	\$28,532	\$20,166	\$2,844	(\$1,338)	3.25%	31	(\$4)	\$2,841
Feb-16	Actual	\$2,841	\$16,388	\$17,974	\$1,255	\$2,048	3.25%	29	\$5	\$1,260
Mar-16	Actual	\$1,260	\$0	\$18,280	(\$17,020)	(\$7,880)	3.25%	31	(\$22)	(\$17,042)
Apr-16	Actual	(\$17,042)	(\$90,996)	\$16,677	(\$124,715)	(\$70,878)	3.50%	30	(\$203)	(\$124,918)
May-16	Estimate	(\$124,918)	(\$1,343)	\$18,029	(\$144,291)	(\$134,604)	3.50%	31	(\$399)	(\$144,690)
Jun-16	Estimate	(\$144,690)	(\$1,343)	\$19,081	(\$165,113)	(\$154,901)	3.50%	30	(\$444)	(\$165,558)
Jul-16	Estimate	(\$165,558)	<u>(\$1,343)</u>	<u>\$21,863</u>	(\$188,763)	(\$177,160)	3.50%	31	<u>(\$525)</u>	(\$189,288)
Total Aug-15 to Jul-16			\$13,565	\$226,423					(\$1,429)	

Unitil Energy Systems, Inc.
Reconciliation of Stranded Costs and Revenues

Schedule LSM-1
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		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)
		Beginning	Total Costs	Total Revenue	Ending Balance Before Interest (a + b - c)	Average Monthly Balance ((a+d) / 2)	Interest Rate	Number of Days / Month	Computed Interest	Ending Balance with Interest (d + h)
	Aug-16	Estimate	(\$189,288)	(\$1,343)	(\$20,333)	(\$170,298)	3.50%	31	(\$533)	(\$170,831)
	Sep-16	Estimate	(\$170,831)	(\$1,343)	(\$18,520)	(\$153,654)	3.50%	30	(\$465)	(\$154,120)
	Oct-16	Estimate	(\$154,120)	(\$1,343)	(\$18,462)	(\$137,001)	3.50%	31	(\$432)	(\$137,432)
	Nov-16	Estimate	(\$137,432)	(\$1,343)	(\$17,437)	(\$121,339)	3.50%	30	(\$371)	(\$121,710)
	Dec-16	Estimate	(\$121,710)	(\$1,343)	(\$19,160)	(\$103,892)	3.50%	31	(\$334)	(\$104,227)
	Jan-17	Estimate	(\$104,227)	(\$1,343)	(\$19,847)	(\$85,722)	3.50%	31	(\$282)	(\$86,005)
	Feb-17	Estimate	(\$86,005)	(\$1,343)	(\$18,546)	(\$68,801)	3.50%	28	(\$208)	(\$69,009)
	Mar-17	Estimate	(\$69,009)	(\$1,343)	(\$18,485)	(\$51,867)	3.50%	31	(\$180)	(\$52,046)
	Apr-17	Estimate	(\$52,046)	(\$1,343)	(\$17,011)	(\$36,379)	3.50%	30	(\$127)	(\$36,506)
	May-17	Estimate	(\$36,506)	(\$1,343)	(\$17,447)	(\$20,402)	3.50%	31	(\$85)	(\$20,487)
	Jun-17	Estimate	(\$20,487)	(\$1,343)	(\$19,201)	(\$2,629)	3.50%	30	(\$33)	(\$2,662)
	Jul-17	Estimate	(\$2,662)	<u>(\$1,343)</u>	<u>(\$22,021)</u>	\$18,016	3.50%	31	\$23	\$18,039
	Total Aug-16 to Jul-17		(\$16,116)	(\$226,471)					(\$3,028)	

		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)	(o)	(p)	(q)	(r)
		Total Billed kWh - all classes except G2 demand and G1 (1)	Unbilled Factor (2)	Unbilled kWh (a * b)	Proposed SCC	Unbilled SCC Revenue (c * d)	Total Billed kWh - G2 demand (1)	Unbilled Factor (2)	Unbilled kWh (f * g)	Proposed SCC	Unbilled SCC Revenue (h * i)	Total Billed kWh - G1 (1)	Unbilled Factor (2)	Unbilled kWh (k * l)	Proposed SCC	Unbilled SCC Revenue (m * n)	Reversal of prior month unbilled (prior month, e + j + o)	Total Billed SCC Revenue (1)	Total Revenue (e + j + o + p + q)
Aug-14	Actual	48,521,005	47.35%	22,974,957	\$0.00018	\$4,135	33,875,921	54.22%	18,368,658	\$0.00004	\$735	33,097,753	54.22%	17,946,709	\$0.00005	\$897	(\$10,273)	\$26,932	\$22,427
Sep-14	Actual	43,969,684	41.83%	18,394,483	\$0.00018	\$3,311	31,516,852	48.78%	15,374,074	\$0.00004	\$615	31,692,314	48.78%	15,459,666	\$0.00005	\$773	(\$5,768)	\$20,312	\$19,244
Oct-14	Actual	34,791,964	62.51%	21,749,191	\$0.00018	\$3,915	26,811,875	56.61%	15,179,399	\$0.00004	\$607	29,164,891	56.61%	16,511,546	\$0.00005	\$826	(\$4,699)	\$17,481	\$18,129
Nov-14	Actual	36,966,712	66.32%	24,515,006	\$0.00018	\$4,413	25,594,274	57.24%	14,649,921	\$0.00004	\$586	27,936,303	57.24%	15,990,476	\$0.00005	\$800	(\$5,348)	\$17,450	\$17,900
Dec-14	Actual	45,905,892	53.56%	24,588,503	\$0.00018	\$4,426	28,183,832	53.63%	15,114,105	\$0.00004	\$605	28,393,876	53.63%	15,226,745	\$0.00005	\$761	(\$5,798)	\$19,094	\$19,087
Jan-15	Actual	51,481,882	51.63%	26,579,892	\$0.00018	\$4,784	29,678,935	49.00%	14,543,898	\$0.00004	\$582	26,557,433	49.00%	13,014,234	\$0.00005	\$651	(\$5,792)	\$19,956	\$20,181
Feb-15	Actual	49,571,578	48.23%	23,909,258	\$0.00018	\$4,304	28,822,739	48.16%	13,881,251	\$0.00004	\$555	28,081,411	48.16%	13,524,222	\$0.00005	\$676	(\$6,017)	\$19,793	\$19,312
Mar-15	Actual	50,261,198	38.45%	19,325,222	\$0.00018	\$3,479	31,529,081	41.17%	12,981,987	\$0.00004	\$519	29,020,863	41.17%	11,949,237	\$0.00005	\$597	(\$5,535)	\$20,174	\$19,235
Apr-15	Actual	37,648,283	43.66%	16,438,227	\$0.00018	\$2,959	26,289,317	52.33%	13,756,038	\$0.00004	\$550	27,201,775	52.33%	14,233,487	\$0.00005	\$712	(\$4,595)	\$17,352	\$16,978
May-15	Actual	32,366,991	55.66%	18,016,249	\$0.00018	\$3,243	25,818,510	45.11%	11,647,778	\$0.00004	\$466	27,707,424	45.11%	12,499,945	\$0.00005	\$625	(\$4,221)	\$16,916	\$17,029
Jun-15	Actual	40,058,243	40.27%	16,130,132	\$0.00018	\$2,903	30,335,268	41.55%	12,604,023	\$0.00004	\$504	32,102,051	41.55%	13,338,105	\$0.00005	\$667	(\$4,334)	\$19,304	\$19,044
Jul-15	Actual	43,615,882	57.23%	24,961,707	\$0.00018	\$4,493	31,413,258	44.23%	13,895,117	\$0.00004	\$556	31,726,120	44.23%	14,033,507	\$0.00005	\$702	(\$4,074)	\$20,051	\$21,727
Total Aug-14 to Jul-15		515,159,316		257,582,825		\$46,365	349,869,862		171,996,249		\$6,880	352,682,216		173,727,878		\$8,686	(\$66,453)	\$234,815	\$230,293

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		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)	(o)	(p)	(q)	(r)
		Total Billed kWh - all classes except G2 demand and G1	Unbilled Factor	Unbilled kWh (a * b)	Proposed SCC	Unbilled SCC Revenue (c * d)	Total Billed kWh - G2 demand	Unbilled Factor	Unbilled kWh (f * g)	Proposed SCC	Unbilled SCC Revenue (h * i)	Total Billed kWh - G1	Unbilled Factor	Unbilled kWh (k * l)	Proposed SCC	Unbilled SCC Revenue (m * n)	Reversal of prior month unbilled (prior month, e + j + o)	Total Billed SCC Revenue	Total Revenue (e + j + o + p + q)
Aug-15	Actual	50,334,081	48.53%	24,429,097	\$0.00018	\$4,397	34,262,116	44.93%	15,395,559	\$0.00004	\$616	33,456,531	44.93%	15,033,572	\$0.00005	\$752	(\$5,751)	\$21,625	\$21,640
Sep-15	Actual	48,321,172	32.21%	15,564,876	\$0.00018	\$2,802	32,665,434	47.17%	15,408,224	\$0.00004	\$616	33,623,423	47.17%	15,860,105	\$0.00005	\$793	(\$5,765)	\$21,246	\$19,692
Oct-15	Actual	34,592,912	52.75%	18,247,563	\$0.00018	\$3,285	26,357,093	49.40%	13,021,392	\$0.00004	\$521	28,903,562	49.40%	14,279,443	\$0.00005	\$714	(\$4,211)	\$17,712	\$18,021
Nov-15	Actual	34,049,394	60.63%	20,645,351	\$0.00018	\$3,716	24,584,810	53.99%	13,272,886	\$0.00004	\$531	27,878,010	53.99%	15,050,824	\$0.00005	\$753	(\$4,519)	\$16,811	\$17,292
Dec-15	Actual	40,165,284	50.85%	20,422,045	\$0.00018	\$3,676	26,055,228	48.92%	12,745,818	\$0.00004	\$510	27,665,788	48.92%	13,533,680	\$0.00005	\$677	(\$5,000)	\$17,846	\$17,709
Jan-16	Actual	47,229,696	53.08%	25,070,065	\$0.00018	\$4,513	28,366,257	48.65%	13,800,282	\$0.00004	\$552	27,997,237	48.65%	13,620,752	\$0.00005	\$681	(\$4,862)	\$19,283	\$20,166
Feb-16	Actual	45,256,523	40.28%	18,230,355	\$0.00018	\$3,281	29,103,275	44.80%	13,039,101	\$0.00004	\$522	29,556,063	44.80%	13,241,964	\$0.00005	\$662	(\$5,746)	\$19,254	\$17,974
Mar-16	Actual	41,281,774	43.35%	17,895,746	\$0.00018	\$3,221	27,518,793	45.12%	12,417,016	\$0.00004	\$497	28,508,137	45.12%	12,863,428	\$0.00005	\$643	(\$4,465)	\$18,384	\$18,280
Apr-16	Actual	37,222,071	38.57%	14,357,438	\$0.00018	\$2,584	26,404,492	42.92%	11,332,863	\$0.00004	\$453	28,553,210	42.92%	12,255,098	\$0.00005	\$613	(\$4,361)	\$17,388	\$16,677
May-16	Estimate	33,386,816	51.93%	17,339,071	\$0.00018	\$3,121	26,342,600	53.63%	14,127,176	\$0.00004	\$565	27,791,902	52.94%	14,711,729	\$0.00005	\$736	(\$3,650)	\$17,258	\$18,029
Jun-16	Estimate	34,312,617	61.24%	21,012,285	\$0.00018	\$3,782	26,817,414	57.13%	15,320,220	\$0.00004	\$613	31,967,811	51.27%	16,390,846	\$0.00005	\$820	(\$4,422)	\$18,288	\$19,081
Jul-16	Estimate	46,156,266	58.81%	27,144,152	\$0.00018	\$4,886	31,853,815	56.46%	17,985,502	\$0.00004	\$719	31,661,750	52.94%	16,760,245	\$0.00005	\$838	(\$5,215)	\$20,634	\$21,863
Total Aug-15 to Jul-16		492,308,607		240,358,043		\$43,264	340,331,324		167,866,039		\$6,715	357,563,424		173,601,685		\$8,680	(\$57,966)	\$225,730	\$226,423

		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)	(o)	(p)	(q)	(r)
		Total Billed kWh - all classes except G2 demand and G1	Unbilled Factor	Unbilled kWh (a * b)	Proposed SCC	Unbilled SCC Revenue (c * d)	Total Billed kWh - G2 demand	Unbilled Factor	Unbilled kWh (f * g)	Proposed SCC	Unbilled SCC Revenue (h * i)	Total Billed kWh - G1	Unbilled Factor	Unbilled kWh (k * l)	Proposed SCC	Unbilled SCC Revenue (m * n)	Reversal of prior month unbilled (prior month, e + j + o)	Total Billed SCC Revenue	Total Revenue (e + j + o + p + q)
Aug-16	Estimate	48,356,272	44.98%	21,748,627	(\$0.00018)	(\$3,915)	33,071,672	47.76%	15,795,645	(\$0.00004)	(\$632)	33,334,228	52.07%	17,357,043	(\$0.00005)	(\$868)	(\$6,443)	(\$8,476)	(\$20,333)
Sep-16	Estimate	39,220,195	43.75%	17,158,348	(\$0.00018)	(\$3,089)	28,338,102	46.23%	13,101,031	(\$0.00004)	(\$524)	33,144,092	51.27%	16,993,960	(\$0.00005)	(\$850)	\$5,414	(\$19,472)	(\$18,520)
Oct-16	Estimate	35,791,975	56.59%	20,256,466	(\$0.00018)	(\$3,646)	26,811,669	53.55%	14,357,693	(\$0.00004)	(\$574)	28,560,654	52.94%	15,118,671	(\$0.00005)	(\$756)	\$4,462	(\$17,948)	(\$18,462)
Nov-16	Estimate	37,057,751	56.29%	20,860,789	(\$0.00018)	(\$3,755)	25,884,882	52.82%	13,673,059	(\$0.00004)	(\$547)	27,385,605	51.27%	14,041,413	(\$0.00005)	(\$702)	\$4,976	(\$17,409)	(\$17,437)
Dec-16	Estimate	43,140,541	56.72%	24,469,713	(\$0.00018)	(\$4,405)	26,665,682	54.26%	14,469,308	(\$0.00004)	(\$579)	27,117,225	52.94%	14,354,587	(\$0.00005)	(\$718)	\$5,004	(\$18,463)	(\$19,160)
Jan-17	Estimate	49,197,221	51.64%	25,403,048	(\$0.00018)	(\$4,573)	28,382,006	50.62%	14,365,631	(\$0.00004)	(\$575)	27,951,530	50.00%	13,975,765	(\$0.00005)	(\$699)	\$5,701	(\$19,703)	(\$19,847)
Feb-17	Estimate	45,735,502	45.50%	20,811,205	(\$0.00018)	(\$3,746)	28,645,279	46.78%	13,400,728	(\$0.00004)	(\$536)	29,637,656	47.46%	14,065,328	(\$0.00005)	(\$703)	\$5,846	(\$19,407)	(\$18,546)
Mar-17	Estimate	42,194,951	47.84%	20,186,105	(\$0.00018)	(\$3,633)	27,078,224	50.97%	13,801,975	(\$0.00004)	(\$552)	28,321,826	52.54%	14,880,960	(\$0.00005)	(\$744)	\$4,985	(\$18,541)	(\$18,485)
Apr-17	Estimate	37,943,633	44.47%	16,874,695	(\$0.00018)	(\$3,037)	26,460,104	47.83%	12,657,175	(\$0.00004)	(\$506)	28,523,040	49.18%	14,027,725	(\$0.00005)	(\$701)	\$4,930	(\$17,695)	(\$17,011)
May-17	Estimate	33,927,463	49.86%	16,915,515	(\$0.00018)	(\$3,045)	26,767,834	51.49%	13,781,496	(\$0.00004)	(\$551)	27,752,670	50.82%	14,103,816	(\$0.00005)	(\$705)	\$4,245	(\$17,390)	(\$17,447)
Jun-17	Estimate	34,867,513	58.74%	20,482,031	(\$0.00018)	(\$3,687)	27,250,425	54.80%	14,932,219	(\$0.00004)	(\$597)	31,928,059	49.18%	15,702,324	(\$0.00005)	(\$785)	\$4,301	(\$18,433)	(\$19,201)
Jul-17	Estimate	46,906,863	56.46%	26,483,870	(\$0.00018)	(\$4,767)	32,367,762	54.21%	17,545,276	(\$0.00004)	(\$702)	31,623,594	50.82%	16,071,007	(\$0.00005)	(\$804)	\$5,069	(\$20,818)	(\$22,021)
Total Aug-16 to Jul-17		494,339,880		251,650,413		(\$45,297)	337,723,642		171,881,237		(\$6,875)	355,280,178		180,692,597		(\$9,035)	\$48,491	(\$213,755)	(\$226,471)

(1) Actual Per billing system.
(2) Detail of Unbilled Factors shown on page 5.

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Detail of Unbilled Factors for Residential and Outdoor Lighting Classes for use in all classes except G2 demand and G1 (column b, Page 4)

	<u>Billed kWh</u>	<u>Direct Estimate of Unbilled kWh</u>	<u>Unbilled kWh / Billed kWh</u>
Aug-14	48,118,795	22,784,508	47.35%
Sep-14	43,613,904	18,245,644	41.83%
Oct-14	34,531,217	21,586,193	62.51%
Nov-14	36,604,166	24,274,578	66.32%
Dec-14	45,236,907	24,230,175	53.56%
Jan-15	50,620,961	26,135,402	51.63%
Feb-15	48,543,043	23,413,177	48.23%
Mar-15	49,249,756	18,936,327	38.45%
Apr-15	37,087,912	16,193,554	43.66%
May-15	32,001,527	17,812,823	55.66%
Jun-15	39,743,394	16,003,353	40.27%
Jul-15	43,275,732	24,767,036	57.23%
Aug-15	49,912,312	24,224,396	48.53%
Sep-15	47,932,258	15,439,601	32.21%
Oct-15	34,314,343	18,100,620	52.75%
Nov-15	33,724,276	20,448,220	60.63%
Dec-15	39,711,766	20,191,454	50.85%
Jan-16	46,597,236	24,734,348	53.08%
Feb-16	44,512,978	17,930,838	40.28%
Mar-16	40,630,111	17,613,249	43.35%
Apr-16	36,740,391	14,171,643	38.57%

Detail of Unbilled Factors for Regular General Class for use in G2 demand class (column g, Page 4)

	<u>Billed kWh</u>	<u>Direct Estimate of Unbilled kWh</u>	<u>Unbilled kWh / Billed kWh</u>
Aug-14	34,278,131	18,586,750	54.22%
Sep-14	31,872,632	15,547,625	48.78%
Oct-14	27,072,622	15,327,019	56.61%
Nov-14	25,956,820	14,857,439	57.24%
Dec-14	28,852,817	15,472,860	53.63%
Jan-15	30,539,856	14,965,785	49.00%
Feb-15	29,851,274	14,376,602	48.16%
Mar-15	32,540,523	13,398,444	41.17%
Apr-15	26,849,688	14,049,256	52.33%
May-15	26,183,974	11,812,654	45.11%
Jun-15	30,650,117	12,734,840	41.55%
Jul-15	31,753,408	14,045,577	44.23%
Aug-15	34,683,885	15,585,079	44.93%
Sep-15	33,054,348	15,591,674	47.17%
Oct-15	26,635,662	13,159,015	49.40%
Nov-15	24,909,928	13,448,411	53.99%
Dec-15	26,508,746	12,967,673	48.92%
Jan-16	28,998,717	14,107,976	48.65%
Feb-16	29,846,820	13,372,231	44.80%
Mar-16	28,170,456	12,711,059	45.12%
Apr-16	26,886,172	11,539,601	42.92%

Detail of Unbilled Factors for Large General Class for use in G1 class (column i, Page 4)

	<u>Billed kWh</u>	<u>Direct Estimate of Unbilled kWh</u>	<u>Unbilled kWh / Billed kWh</u>
Aug-14	33,097,753	17,946,709	54.22%
Sep-14	31,692,314	15,459,666	48.78%
Oct-14	29,164,891	16,511,546	56.61%
Nov-14	27,936,303	15,990,476	57.24%
Dec-14	28,393,876	15,226,745	53.63%
Jan-15	26,557,433	13,014,234	49.00%
Feb-15	28,081,411	13,524,222	48.16%
Mar-15	29,020,863	11,949,237	41.17%
Apr-15	27,201,775	14,233,487	52.33%
May-15	27,707,424	12,499,945	45.11%
Jun-15	32,102,051	13,338,105	41.55%
Jul-15	31,726,120	14,033,507	44.23%
Aug-15	33,456,531	15,033,572	44.93%
Sep-15	33,623,423	15,860,105	47.17%
Oct-15	28,903,562	14,279,443	49.40%
Nov-15	27,878,010	15,050,824	53.99%
Dec-15	27,665,788	13,533,680	48.92%
Jan-16	27,997,237	13,620,752	48.65%
Feb-16	29,556,063	13,241,964	44.80%
Mar-16	28,508,137	12,863,428	45.12%
Apr-16	28,553,210	12,255,098	42.92%

		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
		Beginning Balance - SCC Customer Billing Adjustment	Total Recovery	Ending Balance Before Interest (a - b)	Average Monthly Balance ((a+c) / 2)	Interest Rate	Number of Days / Month	Computed Interest	Ending Balance with Interest (c + g)
Jun-12	Actual	\$103,558		\$103,558	\$103,558	3.25%	30	\$276	\$103,833
Jul-12	Actual	\$103,833		\$103,833	\$103,833	3.25%	31	\$286	\$104,119
Aug-12	Actual	\$104,119		\$104,119	\$104,119	3.25%	31	\$287	\$104,406
Sep-12	Actual	\$104,406		\$104,406	\$104,406	3.25%	30	\$278	\$104,684
Oct-12	Actual	\$104,684		\$104,684	\$104,684	3.25%	31	\$288	\$104,972
Nov-12	Actual	\$104,972		\$104,972	\$104,972	3.25%	30	\$280	\$105,252
Dec-12	Actual	\$105,252		\$105,252	\$105,252	3.25%	31	\$290	\$105,542
Jan-13	Actual	\$105,542		\$105,542	\$105,542	3.25%	31	\$291	\$105,833
Feb-13	Actual	\$105,833		\$105,833	\$105,833	3.25%	28	\$264	\$106,097
Mar-13	Actual	\$106,097		\$106,097	\$106,097	3.25%	31	\$293	\$106,390
Apr-13	Actual	\$106,390		\$106,390	\$106,390	3.25%	30	\$284	\$106,674
May-13	Actual	\$106,674		\$106,674	\$106,674	3.25%	31	\$294	\$106,968
Jun-13	Actual	\$106,968		\$106,968	\$106,968	3.25%	30	\$286	\$107,254
Jul-13	Actual	\$107,254		\$107,254	\$107,254	3.25%	31	\$296	\$107,550
Total Aug-12 to Jul-13								\$3,431	
Aug-13	Actual	\$107,550	\$4,628	\$102,922	\$105,236	3.25%	31	\$290	\$103,212
Sep-13	Actual	\$103,212	\$4,628	\$98,584	\$100,898	3.25%	30	\$270	\$98,853
Oct-13	Actual	\$98,853	\$4,628	\$94,225	\$96,539	3.25%	31	\$266	\$94,492
Nov-13	Actual	\$94,492	\$4,628	\$89,863	\$92,177	3.25%	30	\$246	\$90,109
Dec-13	Actual	\$90,109	\$4,628	\$85,481	\$87,795	3.25%	31	\$242	\$85,723
Jan-14	Actual	\$85,723	\$4,628	\$81,095	\$83,409	3.25%	31	\$230	\$81,325
Feb-14	Actual	\$81,325	\$4,628	\$76,697	\$79,011	3.25%	28	\$197	\$76,894
Mar-14	Actual	\$76,894	\$4,628	\$72,266	\$74,580	3.25%	31	\$206	\$72,472
Apr-14	Actual	\$72,472	\$4,628	\$67,843	\$70,157	3.25%	30	\$187	\$68,031
May-14	Actual	\$68,031	\$4,628	\$63,402	\$65,717	3.25%	31	\$181	\$63,584
Jun-14	Actual	\$63,584	\$4,628	\$58,955	\$61,270	3.25%	30	\$164	\$59,119
Jul-14	Actual	\$59,119	<u>\$4,628</u>	\$54,491	\$56,805	3.25%	31	<u>\$157</u>	\$54,648
Total Aug-13 to Jul-14			\$55,540					\$2,637	
Aug-14	Actual	\$54,648	\$4,628	\$50,019	\$52,333	3.25%	31	\$144	\$50,164
Sep-14	Actual	\$50,164	\$4,628	\$45,535	\$47,850	3.25%	30	\$128	\$45,663
Oct-14	Actual	\$45,663	\$4,628	\$41,035	\$43,349	3.25%	31	\$120	\$41,155
Nov-14	Actual	\$41,155	\$4,628	\$36,526	\$38,840	3.25%	30	\$104	\$36,630
Dec-14	Actual	\$36,630	\$4,628	\$32,002	\$34,316	3.25%	31	\$95	\$32,096
Jan-15	Actual	\$32,096	\$4,628	\$27,468	\$29,782	3.25%	31	\$82	\$27,550
Feb-15	Actual	\$27,550	\$4,628	\$22,922	\$25,236	3.25%	28	\$63	\$22,985
Mar-15	Actual	\$22,985	\$4,628	\$18,357	\$20,671	3.25%	31	\$57	\$18,414
Apr-15	Actual	\$18,414	\$4,628	\$13,785	\$16,099	3.25%	30	\$43	\$13,828
May-15	Actual	\$13,828	\$4,628	\$9,200	\$11,514	3.25%	31	\$32	\$9,232
Jun-15	Actual	\$9,232	\$4,628	\$4,603	\$6,918	3.25%	30	\$18	\$4,622
Jul-15	Actual	\$4,622	<u>\$4,628</u>	(\$6)	\$2,308	3.25%	31	<u>\$6</u>	(\$0)
Total Aug-14 to Jul-15			\$55,540					\$892	
Total Jun-12 to Jul-15			\$111,080					\$7,522	

UNITIL ENERGY SYSTEMS. INC.
CALCULATION OF THE EXTERNAL DELIVERY CHARGE
Effective August 1, 2016

1. (Over)/under Recovery - Beginning Balance August 1, 2016	(\$1,037,891)	Page 3 of 7
2. Estimated Total Costs (August 2016 - July 2017)	\$25,188,043	Page 3 of 7
3. Estimated Interest (August 2016 - July 2017)	<u>(\$12,139)</u>	Page 3 of 7
4. Costs to be Recovered (L.1 + L.2 + L.3)	\$24,138,013	L.1 + L.2 + L.3
5. Estimated Calendar Month Deliveries in kWh (August 2016 - July 2017) (1)	<u>1,185,546,760</u>	
6. External Delivery Charge (\$/kWh) (L. 4 / L. 5)	\$0.02036	

(1) Schedule LSM-2, page 5.

August 2016 - July 2017 Billed kWh	1,187,343,700
- July 2016 Unbilled kWh	(61,878,283)
+ July 2017 Unbilled kWh	<u>60,081,342</u>
Calendar Month Deliveries	1,185,546,760

Unitil Energy Systems, Inc.
Reconciliation of External Delivery Costs and Revenues

Schedule LSM-2
Page 2 of 7

		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)
		Beginning Balance	Total Costs	Total Revenue	Ending Balance Before Interest (a + b - c)	Average Monthly Balance ((a+d) / 2)	Interest Rate	Number of Days / Month	Computed Interest	Ending Balance with Interest (d + h)
Aug-14	Actual	(\$1,869,146)	\$2,470,325	\$1,958,696	(\$1,357,517)	(\$1,613,331)	3.25%	31	(\$4,453)	(\$1,361,970)
Sep-14	Actual	(\$1,361,970)	\$2,362,314	\$1,798,565	(\$798,221)	(\$1,080,096)	3.25%	30	(\$2,885)	(\$801,107)
Oct-14	Actual	(\$801,107)	\$1,679,575	\$1,758,347	(\$879,878)	(\$840,492)	3.25%	31	(\$2,320)	(\$882,198)
Nov-14	Actual	(\$882,198)	\$1,890,090	\$1,707,422	(\$699,530)	(\$790,864)	3.25%	30	(\$2,111) (1)	(\$701,641)
Dec-14	Actual	(\$701,641)	\$1,646,960	\$1,894,338	(\$949,020)	(\$825,331)	3.25%	31	(\$2,278)	(\$951,298)
Jan-15	Actual	(\$951,298)	\$1,954,407	\$1,979,849	(\$976,740)	(\$964,019)	3.25%	31	(\$2,661)	(\$979,401)
Feb-15	Actual	(\$979,401)	\$1,868,148	\$1,920,046	(\$1,031,299)	(\$1,005,350)	3.25%	28	(\$2,506)	(\$1,033,806)
Mar-15	Actual	(\$1,033,806)	\$1,756,193	\$1,921,989	(\$1,199,601)	(\$1,116,703)	3.25%	31	(\$3,082)	(\$1,202,684)
Apr-15	Actual	(\$1,202,684)	\$1,372,026	\$1,691,599	(\$1,522,256)	(\$1,362,470)	3.25%	30	(\$3,639)	(\$1,525,896)
May-15	Actual	(\$1,525,896)	\$2,192,956	\$1,547,190	(\$880,129)	(\$1,203,013)	3.25%	31	(\$3,349)(2)	(\$883,479)
Jun-15	Actual	(\$883,479)	\$2,689,589	\$1,897,303	(\$91,192)	(\$487,336)	3.25%	30	(\$1,302)	(\$92,494)
Jul-15	Actual	(\$92,494)	<u>\$2,002,828</u>	<u>\$2,176,576</u>	(\$266,243)	(\$179,368)	3.25%	31	<u>(\$495)</u>	(\$266,738)
Total Aug-14 to Jul-15			\$23,885,410	\$22,251,919					(\$31,084)	

		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)
		Beginning Balance	Total Costs	Total Revenue	Ending Balance Before Interest (a + b - c)	Average Monthly Balance ((a+d) / 2)	Interest Rate	Number of Days / Month	Computed Interest	Ending Balance with Interest (d + h)
Aug-15	Actual	(\$718,790)(3)	\$2,639,857	\$2,555,386	(\$634,319)	(\$676,554)	3.25%	31	(\$5,591)(4)	(\$639,910)
Sep-15	Actual	(\$639,910)	\$2,705,130	\$2,273,032	(\$207,813)	(\$423,862)	3.25%	30	(\$1,345)(5)	(\$209,158)
Oct-15	Actual	(\$209,158)	\$1,885,345	\$1,886,048	(\$209,861)	(\$209,510)	3.25%	31	(\$578)	(\$210,439)
Nov-15	Actual	(\$210,439)	\$1,372,374	\$1,916,313	(\$754,378)	(\$482,409)	3.25%	30	(\$1,289)	(\$755,667)
Dec-15	Actual	(\$755,667)	\$2,299,640	\$1,952,798	(\$408,825)	(\$582,246)	3.25%	31	(\$1,607)	(\$410,432)
Jan-16	Actual	(\$410,432)	\$1,749,832	\$2,330,663	(\$991,263)	(\$700,848)	3.25%	31	(\$1,929)	(\$993,192)
Feb-16	Actual	(\$993,192)	\$2,132,259	\$2,045,815	(\$906,748)	(\$949,970)	3.25%	29	(\$2,446)	(\$909,195)
Mar-16	Actual	(\$909,195)	\$1,583,764	\$2,044,859	(\$1,370,290)	(\$1,139,742)	3.25%	31	(\$3,137)	(\$1,373,427)
Apr-16	Actual	(\$1,373,427)	\$1,879,251	\$1,853,193	(\$1,347,369)	(\$1,360,398)	3.50%	30	(\$3,903)	(\$1,351,272)
May-16	Estimate	(\$1,813,490)(6)	\$2,074,884	\$2,040,253	(\$1,778,859)	(\$1,796,175)	3.50%	31	(\$5,325)	(\$1,784,184)
Jun-16	Estimate	(\$1,784,184)	\$3,121,545	\$2,122,849	(\$785,488)	(\$1,284,836)	3.50%	30	(\$3,686)	(\$789,174)
Jul-16	Estimate	(\$789,174)	<u>\$2,286,549</u>	<u>\$2,532,562</u>	(\$1,035,187)	(\$912,180)	3.50%	31	<u>(\$2,704)</u>	(\$1,037,891)
Total Aug-15 to Jul-16			\$25,730,430	\$25,553,772					(\$33,541)	

(1) Includes \$1.19 for trueup to working capital.

(2) Includes (\$28.83) to adjust interest due to change in method of recording NHPUC Annual Assessment, effective July 2014.

(3) Includes VMP/REP reconciliation of (\$452,052), as filed in DE 15-082 on February 27, 2015, and as included in DE 15-244, UES's Annual EDC filing. The NHPUC approved UES's EDC filing on July 23, 2015 by Order No. 25,799.

(4) Includes (\$3,723.48) to adjust interest for VMP/REP balance, moved in August instead of May 2015.

(5) Includes (\$212.67) to adjust interest for trueup made to EDC Portion of the annual PUC Assessment.

(6) Estimate includes VMP/REP reconciliation of (\$462,218), as filed in DE 16-276 on March 1, 2016.

Unitil Energy Systems, Inc.
Reconciliation of External Delivery Costs and Revenues

Schedule LSM-2
Page 3 of 7

		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)
		Beginning Balance	Total Costs	Total Revenue	Ending Balance Before Interest (a + b - c)	Average Monthly Balance ((a+d) / 2)	Interest Rate	Number of Days / Month	Computed Interest	Ending Balance with Interest (d + h)
Aug-16	Estimate	(\$1,037,891)	\$2,731,647	\$2,194,796	(\$501,039)	(\$769,465)	3.50%	31	(\$2,281)	(\$503,320)
Sep-16	Estimate	(\$503,320)	\$2,398,538	\$1,894,501	\$717	(\$251,301)	3.50%	30	(\$721)	(\$4)
Oct-16	Estimate	(\$4)	\$1,373,977	\$1,906,086	(\$532,113)	(\$266,058)	3.50%	31	(\$789)	(\$532,901)
Nov-16	Estimate	(\$532,901)	\$2,045,249	\$1,815,495	(\$303,148)	(\$418,025)	3.50%	30	(\$1,199)	(\$304,347)
Dec-16	Estimate	(\$304,347)	\$2,268,562	\$2,069,518	(\$105,302)	(\$204,825)	3.50%	31	(\$607)	(\$105,910)
Jan-17	Estimate	(\$105,910)	\$1,724,138	\$2,157,880	(\$539,652)	(\$322,781)	3.50%	31	(\$960)	(\$540,612)
Feb-17	Estimate	(\$540,612)	\$2,192,061	\$2,006,806	(\$355,358)	(\$447,985)	3.50%	28	(\$1,203)	(\$356,561)
Mar-17	Estimate	(\$356,561)	\$2,063,181	\$1,999,304	(\$292,683)	(\$324,622)	3.50%	31	(\$965)	(\$293,648)
Apr-17	Estimate	(\$293,648)	\$1,326,464	\$1,783,903	(\$751,087)	(\$522,367)	3.50%	30	(\$1,503)	(\$752,590)
May-17	Estimate	(\$752,590)	\$2,146,398	\$1,825,840	(\$432,031)	(\$592,310)	3.50%	31	(\$1,761)	(\$433,792)
Jun-17	Estimate	(\$433,792)	\$2,638,382	\$2,042,616	\$161,974	(\$135,909)	3.50%	30	(\$391)	\$161,583
Jul-17	Estimate	\$161,583	<u>\$2,279,447</u>	<u>\$2,440,989</u>	\$41	\$80,812	3.50%	31	<u>\$240</u>	\$281
Total Aug-16 to Jul-17			\$25,188,043	\$24,137,732					(\$12,139)	

		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
		Total Billed kWh (1)	Unbilled Factor (2)	Unbilled kWh (a * b)	EDC (\$/kWh)	Unbilled EDC Revenue (c * d)	Reversal of prior month unbilled	Total Billed EDC Revenue (1)	Total Revenue (e + f + g)
Aug-14	Actual	115,494,679	51.36%	59,317,967	\$0.01852	\$1,098,569	(\$1,380,481)	\$2,240,608	\$1,958,696
Sep-14	Actual	107,178,851	45.95%	49,252,935	\$0.01852	\$912,164	(\$1,098,569)	\$1,984,970	\$1,798,565
Oct-14	Actual	90,768,730	58.86%	53,424,758	\$0.01852	\$989,427	(\$912,164)	\$1,681,084	\$1,758,347
Nov-14	Actual	90,497,288	60.91%	55,122,493	\$0.01852	\$1,020,869	(\$989,427)	\$1,675,980	\$1,707,422
Dec-14	Actual	102,483,600	53.60%	54,929,780	\$0.01852	\$1,017,300	(\$1,020,869)	\$1,897,907	\$1,894,338
Jan-15	Actual	107,718,250	50.24%	54,115,420	\$0.01852	\$1,002,218	(\$1,017,300)	\$1,994,930	\$1,979,849
Feb-15	Actual	106,475,729	48.19%	51,314,001	\$0.01852	\$950,335	(\$1,002,218)	\$1,971,928	\$1,920,046
Mar-15	Actual	110,811,143	39.96%	44,284,008	\$0.01852	\$820,140	(\$950,335)	\$2,052,184	\$1,921,989
Apr-15	Actual	91,139,375	48.80%	44,476,297	\$0.01852	\$823,701	(\$820,140)	\$1,688,038	\$1,691,599
May-15	Actual	85,892,926	49.04%	42,125,422	\$0.01852	\$780,163	(\$823,701)	\$1,590,728	\$1,547,190
Jun-15	Actual	102,495,562	41.05%	42,076,298	\$0.01852	\$779,253	(\$780,163)	\$1,898,212	\$1,897,303
Jul-15	Actual	<u>106,755,260</u>	49.50%	<u>52,846,120</u>	\$0.01852	<u>\$978,710</u>	<u>(\$779,253)</u>	<u>\$1,977,119</u>	<u>\$2,176,576</u>
Total Aug-14 to Jul-15		1,217,711,394		603,285,498		\$11,172,847	(\$11,574,619)	\$22,653,690	\$22,251,919

		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
		Total Billed kWh (1)	Unbilled Factor (2)	Unbilled kWh (a * b)	EDC (\$/kWh)	Unbilled EDC Revenue (c * d)	Reversal of prior month unbilled	Total Billed EDC Revenue (1)	Total Revenue (e + f + g)
Aug-15	Actual	118,052,728	46.46%	54,843,047	\$0.02131	\$1,168,705	(\$978,710)	\$2,365,391	\$2,555,386
Sep-15	Actual	114,610,029	40.91%	46,891,380	\$0.02131	\$999,255	(\$1,168,705)	\$2,442,483	\$2,273,032
Oct-15	Actual	89,853,566	50.68%	45,539,078	\$0.02131	\$970,438	(\$999,255)	\$1,914,866	\$1,886,048
Nov-15	Actual	86,512,214	56.58%	48,947,455	\$0.02131	\$1,043,070	(\$970,438)	\$1,843,681	\$1,916,313
Dec-15	Actual	93,886,299	49.73%	46,692,806	\$0.02131	\$995,024	(\$1,043,070)	\$2,000,845	\$1,952,798
Jan-16	Actual	103,593,190	50.64%	52,463,076	\$0.02131	\$1,117,988	(\$995,024)	\$2,207,698	\$2,330,663
Feb-16	Actual	103,915,861	42.87%	44,545,033	\$0.02131	\$949,255	(\$1,117,988)	\$2,214,548	\$2,045,815
Mar-16	Actual	97,308,704	44.38%	43,187,736	\$0.02131	\$920,331	(\$949,255)	\$2,073,783	\$2,044,859
Apr-16	Actual	92,179,772	41.19%	37,966,341	\$0.02131	\$809,063	(\$920,331)	\$1,964,461	\$1,853,193
May-16	Estimate	87,521,318	52.77%	46,186,604	\$0.02131	\$984,237	(\$809,063)	\$1,865,079	\$2,040,253
Jun-16	Estimate	93,097,842	56.61%	52,706,280	\$0.02131	\$1,123,171	(\$984,237)	\$1,983,915	\$2,122,849
Jul-16	Estimate	<u>109,671,830</u>	56.42%	<u>61,878,283</u>	\$0.02131	<u>\$1,318,626</u>	<u>(\$1,123,171)</u>	<u>\$2,337,107</u>	<u>\$2,532,562</u>
Total Aug-15 to Jul-16		1,190,203,354		581,847,118		\$12,399,162	(\$12,059,246)	\$25,213,856	\$25,553,772

(1) Actual per billing system

(2) Detail of Unbilled Factors used in actuals for all classes shown on page 6.

		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
		Total Billed kWh	Unbilled Factor	Unbilled kWh (a * b)	EDC (\$/kWh)	Unbilled EDC Revenue (c * d)	Reversal of prior month unbilled	Total Billed EDC Revenue	Total Revenue (e + f + g)
Aug-16	Estimate	114,762,171	47.85%	54,915,499	\$0.02036	\$1,118,080	(\$1,318,626)	\$2,395,342	\$2,194,796
Sep-16	Estimate	100,702,388	46.93%	47,263,237	\$0.02036	\$962,280	(\$1,118,080)	\$2,050,301	\$1,894,501
Oct-16	Estimate	91,164,298	54.54%	49,718,070	\$0.02036	\$1,012,260	(\$962,280)	\$1,856,105	\$1,906,086
Nov-16	Estimate	90,328,239	53.76%	48,559,540	\$0.02036	\$988,672	(\$1,012,260)	\$1,839,083	\$1,815,495
Dec-16	Estimate	96,923,448	54.97%	53,282,340	\$0.02036	\$1,084,828	(\$988,672)	\$1,973,361	\$2,069,518
Jan-17	Estimate	105,530,756	50.92%	53,737,856	\$0.02036	\$1,094,103	(\$1,084,828)	\$2,148,606	\$2,157,880
Feb-17	Estimate	104,018,437	46.42%	48,285,547	\$0.02036	\$983,094	(\$1,094,103)	\$2,117,815	\$2,006,806
Mar-17	Estimate	97,595,002	50.09%	48,888,172	\$0.02036	\$995,363	(\$983,094)	\$1,987,034	\$1,999,304
Apr-17	Estimate	92,926,777	46.90%	43,579,404	\$0.02036	\$887,277	(\$995,363)	\$1,891,989	\$1,783,903
May-17	Estimate	88,447,968	50.66%	44,809,218	\$0.02036	\$912,316	(\$887,277)	\$1,800,801	\$1,825,840
Jun-17	Estimate	94,045,997	54.32%	51,088,160	\$0.02036	\$1,040,155	(\$912,316)	\$1,914,777	\$2,042,616
Jul-17	Estimate	<u>110,898,219</u>	54.18%	60,081,342	\$0.02036	<u>\$1,223,256</u>	<u>(\$1,040,155)</u>	<u>\$2,257,888</u>	<u>\$2,440,989</u>
Total Aug-16 to Jul-17		1,187,343,700		604,208,387		\$12,301,683	(\$12,397,053)	\$24,233,102	\$24,137,732

	Billed kWh	Direct Estimate of Unbilled kWh	Unbilled kWh / Billed kWh
Aug-14	115,494,679	59,317,967	51.36%
Sep-14	107,178,851	49,252,935	45.95%
Oct-14	90,768,730	53,424,758	58.86%
Nov-14	90,497,288	55,122,493	60.91%
Dec-14	102,483,600	54,929,780	53.60%
Jan-15	107,718,250	54,115,420	50.24%
Feb-15	106,475,729	51,314,001	48.19%
Mar-15	110,811,143	44,284,008	39.96%
Apr-15	91,139,375	44,476,297	48.80%
May-15	85,892,926	42,125,422	49.04%
Jun-15	102,495,562	42,076,298	41.05%
Jul-15	106,755,260	52,846,120	49.50%
Aug-15	118,052,728	54,843,047	46.46%
Sep-15	114,610,029	46,891,380	40.91%
Oct-15	89,853,566	45,539,078	50.68%
Nov-15	86,512,214	48,947,455	56.58%
Dec-15	93,886,299	46,692,806	49.73%
Jan-16	103,593,190	52,463,076	50.64%
Feb-16	103,915,861	44,545,033	42.87%
Mar-16	97,308,704	43,187,736	44.38%
Apr-16	92,179,772	37,966,341	41.19%

		(a) Beginning Balance-EDC Customer Billing Adjustment	(b) Total Revenue	(c) Ending Balance Before Interest (a - b)	(d) Average Monthly Balance ((a+c) / 2)	(e) Interest Rate	(f) Number of Days / Month	(g) Computed Interest	(h) Ending Balance with Interest (c + g)
Jun-12	Actual	\$137,970		\$137,970	\$137,970	3.25%	30	\$368	\$138,337
Jul-12	Actual	\$138,337		\$138,337	\$138,337	3.25%	31	\$381	\$138,718
Aug-12	Actual	\$138,718		\$138,718	\$138,718	3.25%	31	\$382	\$139,100
Sep-12	Actual	\$139,100		\$139,100	\$139,100	3.25%	30	\$371	\$139,471
Oct-12	Actual	\$139,471		\$139,471	\$139,471	3.25%	31	\$384	\$139,855
Nov-12	Actual	\$139,855		\$139,855	\$139,855	3.25%	30	\$373	\$140,227
Dec-12	Actual	\$140,227		\$140,227	\$140,227	3.25%	31	\$386	\$140,613
Jan-13	Actual	\$140,613		\$140,613	\$140,613	3.25%	31	\$388	\$141,001
Feb-13	Actual	\$141,001		\$141,001	\$141,001	3.25%	28	\$352	\$141,353
Mar-13	Actual	\$141,353		\$141,353	\$141,353	3.25%	31	\$390	\$141,743
Apr-13	Actual	\$141,743		\$141,743	\$141,743	3.25%	30	\$379	\$142,122
May-13	Actual	\$142,122		\$142,122	\$142,122	3.25%	31	\$392	\$142,514
Jun-13	Actual	\$142,514		\$142,514	\$142,514	3.25%	30	\$381	\$142,895
Jul-13	Actual	\$142,895		\$142,895	\$142,895	3.25%	31	\$394	\$143,289
Total Aug-12 to Jul-13								\$4,571	
Aug-13	Actual	\$143,289	\$6,166	\$137,123	\$140,206	3.25%	31	\$387	\$137,510
Sep-13	Actual	\$137,510	\$6,166	\$131,343	\$134,427	3.25%	30	\$359	\$131,703
Oct-13	Actual	\$131,703	\$6,166	\$125,536	\$128,619	3.25%	31	\$355	\$125,891
Nov-13	Actual	\$125,891	\$6,166	\$119,725	\$122,808	3.25%	30	\$328	\$120,053
Dec-13	Actual	\$120,053	\$6,166	\$113,887	\$116,970	3.25%	31	\$323	\$114,210
Jan-14	Actual	\$114,210	\$6,166	\$108,043	\$111,126	3.25%	31	\$307	\$108,350
Feb-14	Actual	\$108,350	\$6,166	\$102,184	\$105,267	3.25%	28	\$262	\$102,446
Mar-14	Actual	\$102,446	\$6,166	\$96,280	\$99,363	3.25%	31	\$274	\$96,554
Apr-14	Actual	\$96,554	\$6,166	\$90,388	\$93,471	3.25%	30	\$250	\$90,637
May-14	Actual	\$90,637	\$6,166	\$84,471	\$87,554	3.25%	31	\$242	\$84,713
Jun-14	Actual	\$84,713	\$6,166	\$78,546	\$81,630	3.25%	30	\$218	\$78,765
Jul-14	Actual	\$78,765	\$6,166	\$72,598	\$75,681	3.25%	31	\$209	\$72,807
Total Aug-13 to Jul-14			\$73,996					\$3,514	
Aug-14	Actual	\$72,807	\$6,166	\$66,641	\$69,724	3.25%	31	\$192	\$66,833
Sep-14	Actual	\$66,833	\$6,166	\$60,667	\$63,750	3.25%	30	\$170	\$60,837
Oct-14	Actual	\$60,837	\$6,166	\$54,671	\$57,754	3.25%	31	\$159	\$54,830
Nov-14	Actual	\$54,830	\$6,166	\$48,664	\$51,747	3.25%	30	\$138	\$48,802
Dec-14	Actual	\$48,802	\$6,166	\$42,636	\$45,719	3.25%	31	\$126	\$42,762
Jan-15	Actual	\$42,762	\$6,166	\$36,596	\$39,679	3.25%	31	\$110	\$36,705
Feb-15	Actual	\$36,705	\$6,166	\$30,539	\$33,622	3.25%	28	\$84	\$30,623
Mar-15	Actual	\$30,623	\$6,166	\$24,457	\$27,540	3.25%	31	\$76	\$24,533
Apr-15	Actual	\$24,533	\$6,166	\$18,366	\$21,449	3.25%	30	\$57	\$18,424
May-15	Actual	\$18,424	\$6,166	\$12,257	\$15,340	3.25%	31	\$42	\$12,300
Jun-15	Actual	\$12,300	\$6,166	\$6,133	\$9,216	3.25%	30	\$25	\$6,158
Jul-15	Actual	\$6,158	\$6,166	(\$8)	\$3,075	3.25%	31	\$8	\$0
Total Aug-14 to Jul-15			\$73,996					\$1,189	
Total Jun-12 to Jul-15			\$147,991					\$10,022	

NHPUC No. 3 - Electricity Delivery
 Unitil Energy Systems, Inc.

Fifteenth Fourteenth Revised Page 65
 Superseding Fourteenth Issued in Lieu of Thirteenth Revised Page 65

CALCULATION OF THE STRANDED COST CHARGE

		As shown on Schedule LSM-1, Page 1
<u>Uniform per kWh Charge</u>		
1. (Over)/under Recovery - Beginning Balance August 1, 2016 5	\$17,795	(\$189,288)
2. Estimated Total Costs (August 2016 5 - July 2017 6)	\$201,684	(\$16,116)
3. Estimated Interest (August 2016 5 - July 2017 6)	\$118	(\$3,028)
4. Costs to be Recovered (L.1 + L.2 + L.3)	\$219,597	(\$208,432)
5. Estimated Calendar Month Deliveries in kWh (August 2016 5 - July 2017 6) (1)	<u>1,215,932,720</u>	<u>1,185,546,760</u>
6. Stranded Cost Charge (\$/kWh) (L.4 / L.5)	\$0.00018	(\$0.00018)
Class D, D - Controlled Off Peak Water Heating, G2 - kWh meter, G2 - Quick Recovery Water Heating, G2 - Space Heating, <u>G2 Controlled Off Peak Water Heating, OL</u>		
7. Stranded Cost Charge (\$/kWh) (L.6)	\$0.00018	(\$0.00018)
<u>Class G2 (1)</u>		
8. Estimated G2 Demand Revenue (August 2016 5 - July 2017 6)	\$49,518	(\$48,568)
9. Estimated G2 Deliveries in kW (August 2016 5 - July 2017 6)	<u>1,355,293</u>	<u>1,349,005</u>
10. Stranded Cost Charge (\$/kW) (L. 8 / L. 9)	\$0.04	(\$0.04)
<u>Class G1 (1)</u>		
11. G2 Energy Revenue (August 2016 5 - July 2017 6)	\$12,611	(\$12,143)
12. Estimated G2 Calendar Month Deliveries in kWh (August 2016 5 - July 2017 6) (1)	<u>345,162,788</u>	<u>337,283,415</u>
13. Stranded Cost Charge (\$/kWh) (L.11 / L.12)	\$0.00004	(\$0.00004)
<u>Class G1 (1)</u>		
14. Estimated G1 Demand Revenue (August 2016 5 - July 2017 6)	\$47,647	(\$47,697)
15. Estimated G1 Deliveries in kVA (August 2016 5 - July 2017 6)	<u>1,027,084</u>	<u>1,048,547</u>
16. Stranded Cost Charge (\$/kVA) (L. 14 / L. 15)	\$0.05	(\$0.05)
<u>Class G1 (1)</u>		
17. G1 Energy Revenue (August 2016 5 - July 2017 6)	\$16,544	(\$16,130)
18. Estimated G1 Calendar Month Deliveries in kWh (August 2016 5 - July 2017 6) (1)	<u>356,618,649</u>	<u>354,590,940</u>
19. Stranded Cost Charge (\$/kWh) (L.17 / L.18)	\$0.00005	(\$0.00005)

(1) Demand and energy calculated based on ratio of demand and energy revenue under current rates.

Authorized by NHPUC Order No. ~~25,799~~ in Case No. DE ~~15-244~~, dated ~~July 23, 2015~~

Issued: June 16, 2016~~July 23, 2015~~
 Effective: August 1, 2016~~5~~

Issued By: Mark H. Collin
 Treasurer

NHPUC No. 3 - Electricity Delivery
Unitil Energy Systems, Inc.

SixteenthFifteenth Revised Page 67
SupersedingIssued in Lieu of Fourteenth Fifteenth Revised Page 67

CALCULATION OF THE EXTERNAL DELIVERY CHARGE

		As shown on Schedule LSM-2, Page 1
1. (Over)/under Recovery - Beginning Balance August 1, 2016 5	(\$40,829)	(\$1,037,891)
2. Estimated Total Costs (August 2016 5 - July 2017 6)	\$25,950,562	\$25,188,043
3. Estimated Interest (August 2016 5 - July 2017 6)	(\$2,128)	<u>(\$12,139)</u>
4. Costs to be Recovered (L.1 + L.2 + L.3)	\$25,907,606	\$24,138,013
5. Estimated Calendar Month Deliveries in kWh (August 2016 5 - July 2017 6)	<u>1,215,932,720</u>	<u>1,185,546,760</u>
6. External Delivery Charge (\$/kWh) (L. 4 / L. 5)	\$0.02134	\$0.02036

Authorized by NHPUC Order No. ~~25,799~~ in Case No. DE ~~15-244~~, dated ~~July 23, 2015~~

Issued: June 16, 2016~~July 23, 2015~~
Effective: August 1, 2016~~5~~

Issued By: Mark H. Collin
Treasurer

NHPUC No. 3 - Electricity Delivery
Unitil Energy Systems, Inc.

Superseding Twenty-Third Issued in Lieu of Twenty-Second Revised Page 4
Twenty-Fourth Third Revised Page 4

SUMMARY OF DELIVERY SERVICE RATES (Includes Electricity Consumption Tax)

The effective rates listed below include an Electricity Consumption Tax, assessed in accordance with NH Statute RSA Chapter 83-E.
This tax, collected on behalf of the State of NH by each electric utility, is based on kWh consumed.
Each bill rendered for electric delivery service shall be calculated through the application of the effective rates as listed below.

Class		Distribution Charge*	External Delivery Charge**	Stranded Cost- Charge**	External Delivery Charge**	Stranded Cost Charge**	Storm Recovery Adjustment Factor***	System Benefits Charge**** (1)	Total Delivery Charges	Total Delivery Charges	Electricity Consumption Tax	Effective Delivery Rates (Incl. Electricity Consumption Tax)	Effective Delivery Rates (Incl. Electricity Consumption Tax)
D	Customer Charge	\$10.27							\$10.27	\$10.27		\$10.27	\$10.27
	First 250 kWh	\$0.03404	\$0.02134	\$0.00018	\$0.02036	(\$0.00018)	\$0.00221	\$0.00330	\$0.06104	\$0.05973	\$0.00055	\$0.06159	\$0.06028
	Excess 250 kWh	\$0.03904	\$0.02134	\$0.00018	\$0.02036	(\$0.00018)	\$0.00221	\$0.00330	\$0.06604	\$0.06473	\$0.00055	\$0.06659	\$0.06528
G2	Customer Charge	\$18.41							\$18.41	\$18.41		\$18.41	\$18.41
	All kW	\$10.31		\$0.04		(\$0.04)			\$10.35	\$10.27		\$10.35	\$10.27
	All kWh	\$0.00000	\$0.02134	\$0.00004	\$0.02036	(\$0.00004)	\$0.00221	\$0.00330	\$0.02686	\$0.02583	\$0.00055	\$0.02741	\$0.02638
G2 - kWh meter	Customer Charge	\$13.94							\$13.94	\$13.94		\$13.94	\$13.94
	All kWh	\$0.03211	\$0.02134	\$0.00018	\$0.02036	(\$0.00018)	\$0.00221	\$0.00330	\$0.05911	\$0.05780	\$0.00055	\$0.05966	\$0.05835
G2 - Quick Recovery Water Heat and/or Space Heat	Customer Charge	\$6.25							\$6.25	\$6.25		\$6.25	\$6.25
	All kWh	\$0.03073	\$0.02134	\$0.00018	\$0.02036	(\$0.00018)	\$0.00221	\$0.00330	\$0.05773	\$0.05642	\$0.00055	\$0.05828	\$0.05697
G1	Customer Charge	\$97.16	Secondary Voltage						\$97.16	\$97.16		\$97.16	\$97.16
	Customer Charge	\$57.58	Primary Voltage						\$57.58	\$57.58		\$57.58	\$57.58
	All kVA	\$6.95		\$0.05		(\$0.05)			\$7.00	\$6.90		\$7.00	\$6.90
	All kWh	\$0.00000	\$0.02134	\$0.00005	\$0.02036	(\$0.00005)	\$0.00221	\$0.00330	\$0.02687	\$0.02582	\$0.00055	\$0.02742	\$0.02637
ALL GENERAL	Transformer Ownership Credit (kW/kVa)												(\$0.39)
	Voltage Discount at 4,160 Volts or Over (all kW/kVA and kWh)												2.00%
	Voltage Discount at 34,500 Volts or Over (all kW/kVA and kWh)												3.50%

(1) Includes low-income portion of \$0.00150 per kWh and energy efficiency portion of \$0.00180 per kWh.

* Authorized by NHPUC Order No. 25,656 in Case No. DE 14-063, dated April 30, 2014.
** Authorized by NHPUC Order No. ~~25,799~~ in Case No. DE ~~15-244~~, dated ~~July 23, 2015~~
*** Authorized by NHPUC Order No. 25,498 in Case No. DE 13-084, dated April 25, 2013
**** Authorized by NHPUC Order No. 24,903 in Case No. DE 08-097, dated September 30, 2008

NHPUC No. 3 - Electricity Delivery
Unitil Energy Systems, Inc.

Twenty-Fourth Third Revised Page 5
Superseding Twenty-Third Issued in Lieu of Twenty-Second Revised Page 5

SUMMARY OF DELIVERY SERVICE RATES (Includes Electricity Consumption Tax) (continued)

Class	Distribution Charge*	External Delivery Charge**	Stranded Cost Charge**	Storm Recovery Adjustment Factor***	System Benefits Charge**** (1)	Total Delivery Charges	Electricity Consumption Tax	Effective Delivery Rates (Incl. Electricity Consumption Tax)
OL								
All kWh	\$0.00000	\$0.02131 \$0.02036	\$0.00018 (\$0.00018)	\$0.00221	\$0.00330	\$0.02700 \$0.02569	\$0.00055	\$0.02755 0.02624

Luminaire Charges

Nominal Watts	Lamp Size Lumens (Approx.)	All-Night Service Monthly kWh	Midnight Service Monthly kWh	Description	Price Per Luminaire	
					Per Mo.	Per Year
100	3,500	40	19	Mercury Vapor Street	\$11.28	\$135.36
175	7,000	67	31	Mercury Vapor Street	\$13.65	\$163.80
250	11,000	95	44	Mercury Vapor Street	\$15.67	\$188.04
400	20,000	154	71	Mercury Vapor Street	\$18.94	\$227.28
1,000	60,000	388	180	Mercury Vapor Street	\$39.06	\$468.72
250	11,000	95	44	Mercury Vapor Flood	\$16.79	\$201.48
400	20,000	154	71	Mercury Vapor Flood	\$20.38	\$244.56
1,000	60,000	388	180	Mercury Vapor Flood	\$34.74	\$416.88
100	3,500	40	19	Mercury Vapor Power Bracket	\$11.40	\$136.80
175	7,000	67	31	Mercury Vapor Power Bracket	\$12.81	\$153.72
50	4,000	21	10	Sodium Vapor Street	\$11.51	\$138.12
100	9,500	43	20	Sodium Vapor Street	\$13.14	\$157.68
150	16,000	60	28	Sodium Vapor Street	\$13.20	\$158.40
250	30,000	101	47	Sodium Vapor Street	\$16.91	\$202.92
400	50,000	161	75	Sodium Vapor Street	\$21.70	\$260.40
1,000	140,000	398	185	Sodium Vapor Street	\$38.55	\$462.60
150	16,000	60	28	Sodium Vapor Flood	\$15.44	\$185.28
250	30,000	101	47	Sodium Vapor Flood	\$18.47	\$221.64
400	50,000	161	75	Sodium Vapor Flood	\$21.18	\$254.16
1,000	140,000	398	185	Sodium Vapor Flood	\$38.90	\$466.80
50	4,000	21	10	Sodium Vapor Power Bracket	\$10.54	\$126.48
100	9,500	43	20	Sodium Vapor Power Bracket	\$12.01	\$144.12
175	8,800	66	31	Metal Halide Street	\$17.65	\$211.80
250	13,500	92	43	Metal Halide Street	\$19.32	\$231.84
400	23,500	148	69	Metal Halide Street	\$20.09	\$241.08
175	8,800	66	31	Metal Halide Flood	\$20.62	\$247.44
250	13,500	92	43	Metal Halide Flood	\$22.38	\$268.56
400	23,500	148	69	Metal Halide Flood	\$22.42	\$269.04
175	8,800	66	31	Metal Halide Power Bracket	\$16.42	\$197.04
250	13,500	92	43	Metal Halide Power Bracket	\$17.55	\$210.60
400	23,500	148	69	Metal Halide Power Bracket	\$18.86	\$226.32

(1) Includes low-income portion of \$0.00150 per kWh and energy efficiency portion of \$0.00180 per kWh.

* Authorized by NHPUC Order No. 25,656 in Case No. DE 14-063, dated April 30, 2014.

** Authorized by NHPUC Order No. 25,799 in Case No. DE 15-244, dated July 23, 2015

*** Authorized by NHPUC Order No. 25,498 in Case No. DE 13-084, dated April 25, 2013

**** Authorized by NHPUC Order No. 24,903 in Case No. DE 08-097, dated September 30, 2008

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Issued By: Mark H. Collin
Treasurer

NHPUC No. 3 - Electricity Delivery
Unitil Energy Systems, Inc.

Thirty-Eighth Revised Page 6
Superseding Thirty-Seventh Revised Page 6

**SUMMARY OF LOW-INCOME
ELECTRIC ASSISTANCE PROGRAM DISCOUNTS**

Low-Income Electric Assistance Program (LI-EAP) Discounts for Eligible Customers

Tier	Percentage of Federal Poverty Guidelines	Discount (5)	Blocks	LI-EAP discount Delivery Only; Excludes Supply	LI-EAP discount Delivery Only; Excludes Supply	LI-EAP discount Fixed Default Service Supply Only	LI-EAP discount Variable Default Service Supply Only				
				Jul 2016 - Nov 2016 (1)	Aug 2016 - Nov 2016 (1)	Jul 2016 - Nov 2016 (2) Aug 2016 - Nov 2016 (2)	Jul-16 (3)	Aug-16 (3)	Sep-16 (3)	Oct-16 (3)	Nov-16 (3)
1 (4)	N/A	N/A									
2	151 - 200	8%	Customer Charge	(\$0.82)	(\$0.82)						
			First 250 kWh	(\$0.00488)	(\$0.00478)	(\$0.00478)	(\$0.00525)	(\$0.00482)	(\$0.00442)	(\$0.00454)	(\$0.00496)
			Next 500 kWh	(\$0.00528)	(\$0.00518)	(\$0.00478)	(\$0.00525)	(\$0.00482)	(\$0.00442)	(\$0.00454)	(\$0.00496)
			Excess 750 kWh	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000
3	126 - 150	22%	Customer Charge	(\$2.26)	(\$2.26)						
			First 250 kWh	(\$0.01343)	(\$0.01314)	(\$0.01315)	(\$0.01443)	(\$0.01325)	(\$0.01217)	(\$0.01249)	(\$0.01363)
			Next 500 kWh	(\$0.01453)	(\$0.01424)	(\$0.01315)	(\$0.01443)	(\$0.01325)	(\$0.01217)	(\$0.01249)	(\$0.01363)
			Excess 750 kWh	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000
4	101 - 125	36%	Customer Charge	(\$3.70)	(\$3.70)						
			First 250 kWh	(\$0.02197)	(\$0.02150)	(\$0.02152)	(\$0.02362)	(\$0.02168)	(\$0.01991)	(\$0.02044)	(\$0.02230)
			Next 500 kWh	(\$0.02377)	(\$0.02330)	(\$0.02152)	(\$0.02362)	(\$0.02168)	(\$0.01991)	(\$0.02044)	(\$0.02230)
			Excess 750 kWh	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000
5	76 - 100	52%	Customer Charge	(\$5.34)	(\$5.34)						
			First 250 kWh	(\$0.03174)	(\$0.03106)	(\$0.03109)	(\$0.03411)	(\$0.03131)	(\$0.02876)	(\$0.02952)	(\$0.03221)
			Next 500 kWh	(\$0.03434)	(\$0.03366)	(\$0.03109)	(\$0.03411)	(\$0.03131)	(\$0.02876)	(\$0.02952)	(\$0.03221)
			Excess 750 kWh	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000
6	0 - 75	76%	Customer Charge	(\$7.81)	(\$7.81)						
			First 250 kWh	(\$0.04639)	(\$0.04539)	(\$0.04543)	(\$0.04986)	(\$0.04577)	(\$0.04203)	(\$0.04315)	(\$0.04708)
			Next 500 kWh	(\$0.05019)	(\$0.04919)	(\$0.04543)	(\$0.04986)	(\$0.04577)	(\$0.04203)	(\$0.04315)	(\$0.04708)
			Excess 750 kWh	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000

(1) Discount calculated using total utility charges from Page 4 (excluding the Electricity Consumption Tax) multiplied by the appropriate discount. These figures exclude default service and are applicable to customers choosing a Competitive Supplier or self-supply. Customers taking default service from the Company would receive these discounts plus the appropriate discount applicable to default service supply.

(2) Discount calculated using Non-G1 class (Residential) Fixed Default Service Rate multiplied by the appropriate discount. These figures exclude delivery.

(3) Discount calculated using Non-G1 class (Residential) Variable Default Service Rate, for the applicable month, multiplied by the appropriate discount. These figures exclude delivery.

(4) Tier 1 was eliminated by Order No. 25,200 in DE 10-192 dated March 4, 2011.

(5) Discounts effective July 1, 2016 in accordance with Order No. 25-901 in DE 14-078.

Authorized by NHPUC Order No. ~~25-901~~ in Case No. DE ~~14-078~~, dated ~~May 13, 2016~~

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Issued By: Mark H. Collin
Treasurer

Unitil Energy Systems, Inc.
Typical Bill Impacts by Rate Component

Residential Rate D 634 kWh Bill

	6/1/2016	8/1/2016					%
<u>Rate Components</u>	<u>Current Rate</u>	<u>As Revised</u>	<u>Difference</u>	<u>Current Bill*</u>	<u>As Revised Bill*</u>	<u>Difference</u>	<u>Difference to Total Bill</u>
Customer Charge	\$10.27	\$10.27	\$0.00	\$10.27	\$10.27	\$0.00	0.0%
	<u>\$/kWh</u>	<u>\$/kWh</u>					
Distribution Charge							
First 250 kWh	\$0.03404	\$0.03404	\$0.00000	\$8.51	\$8.51	\$0.00	0.0%
Excess 250 kWh	\$0.03904	\$0.03904	\$0.00000	\$14.99	\$14.99	\$0.00	0.0%
External Delivery Charge	\$0.02131	\$0.02036	(\$0.00095)	\$13.51	\$12.91	(\$0.60)	(0.7%)
Stranded Cost Charge	\$0.00018	(\$0.00018)	(\$0.00036)	\$0.11	(\$0.11)	(\$0.23)	(0.3%)
Storm Recovery Adj.	\$0.00221	\$0.00221	\$0.00000	\$1.40	\$1.40	\$0.00	0.0%
System Benefits Charge	\$0.00330	\$0.00330	\$0.00000	\$2.09	\$2.09	\$0.00	0.0%
Default Service Charge	<u>\$0.05978</u>	<u>\$0.05978</u>	<u>\$0.00000</u>	<u>\$37.90</u>	<u>\$37.90</u>	<u>\$0.00</u>	<u>0.0%</u>
First 250 kWh	\$0.12082	\$0.11951	(\$0.00131)				
Excess 250 kWh	\$0.12582	\$0.12451	(\$0.00131)				
Total Bill				\$88.79	\$87.96	(\$0.83)	(0.9%)

Regular General G2 Demand, 11 kW, 2,800 kWh Typical Bill

	6/1/2016	8/1/2016					%
<u>Rate Components</u>	<u>Current Rate</u>	<u>As Revised</u>	<u>Difference</u>	<u>Current Bill*</u>	<u>As Revised Bill*</u>	<u>Difference</u>	<u>Difference to Total Bill</u>
Customer Charge	\$18.41	\$18.41	\$0.00	\$18.41	\$18.41	\$0.00	0.0%
	<u>All kW</u>	<u>All kW</u>					
Distribution Charge	\$10.31	\$10.31	\$0.00	\$113.41	\$113.41	\$0.00	0.0%
Stranded Cost Charge	<u>\$0.04</u>	<u>(\$0.04)</u>	<u>(\$0.08)</u>	<u>\$0.44</u>	<u>(\$0.44)</u>	<u>(\$0.88)</u>	<u>(0.2%)</u>
Total	\$10.35	\$10.27	(\$0.08)	\$113.85	\$112.97	(\$0.88)	(0.2%)
	<u>\$/kWh</u>	<u>\$/kWh</u>					
Distribution Charge	\$0.00000	\$0.00000	\$0.00000	\$0.00	\$0.00	\$0.00	0.0%
External Delivery Charge	\$0.02131	\$0.02036	(\$0.00095)	\$59.67	\$57.01	(\$2.66)	(0.7%)
Stranded Cost Charge	\$0.00004	(\$0.00004)	(\$0.00008)	\$0.11	(\$0.11)	(\$0.22)	(0.1%)
Storm Recovery Adj.	\$0.00221	\$0.00221	\$0.00000	\$6.19	\$6.19	\$0.00	0.0%
System Benefits Charge	\$0.00330	\$0.00330	\$0.00000	\$9.24	\$9.24	\$0.00	0.0%
Default Service Charge	<u>\$0.05860</u>	<u>\$0.05860</u>	<u>\$0.00000</u>	<u>\$164.08</u>	<u>\$164.08</u>	<u>\$0.00</u>	<u>0.0%</u>
Total	\$0.08546	\$0.08443	(\$0.00103)	\$239.29	\$236.40	(\$2.88)	(0.8%)
Total Bill				\$371.55	\$367.78	(\$3.76)	(1.0%)

* Impacts do not include the Electricity Consumption Tax.

Unitil Energy Systems, Inc.
Typical Bill Impacts by Rate Component

<u>Regular General G2 Quick Recovery Water Heating and Space Heating 1,620 kWh Typical Bill</u>							
	6/1/2016	8/1/2016					%
<u>Rate Components</u>	<u>Current Rate</u>	<u>As Revised</u>	<u>Difference</u>	<u>Current Bill*</u>	<u>As Revised Bill*</u>	<u>Difference</u>	<u>Difference to Total Bill</u>
Customer Charge	\$6.25	\$6.25	\$0.00	\$6.25	\$6.25	\$0.00	0.0%
	<u>\$/kWh</u>	<u>\$/kWh</u>					
Distribution Charge	\$0.03073	\$0.03073	\$0.00000	\$49.78	\$49.78	\$0.00	0.0%
External Delivery Charge	\$0.02131	\$0.02036	(\$0.00095)	\$34.52	\$32.98	(\$1.54)	(0.8%)
Stranded Cost Charge	\$0.00018	(\$0.00018)	(\$0.00036)	\$0.29	(\$0.29)	(\$0.58)	(0.3%)
Storm Recovery Adj.	\$0.00221	\$0.00221	\$0.00000	\$3.58	\$3.58	\$0.00	0.0%
System Benefits Charge	\$0.00330	\$0.00330	\$0.00000	\$5.35	\$5.35	\$0.00	0.0%
Default Service Charge	<u>\$0.05860</u>	<u>\$0.05860</u>	<u>\$0.00000</u>	<u>\$94.93</u>	<u>\$94.93</u>	<u>\$0.00</u>	<u>0.0%</u>
Total	\$0.11633	\$0.11502	(\$0.00131)	\$188.45	\$186.33	(\$2.12)	(1.1%)
Total Bill				\$194.70	\$192.58	(\$2.12)	(1.1%)

<u>Regular General G2 kWh Meter 125 kWh Typical Bill</u>							
	6/1/2016	8/1/2016					%
<u>Rate Components</u>	<u>Current Rate</u>	<u>As Revised</u>	<u>Difference</u>	<u>Current Bill*</u>	<u>As Revised Bill*</u>	<u>Difference</u>	<u>Difference to Total Bill</u>
Customer Charge	\$13.94	\$13.94	\$0.00	\$13.94	\$13.94	\$0.00	0.0%
	<u>\$/kWh</u>	<u>\$/kWh</u>					
Distribution Charge	\$0.03211	\$0.03211	\$0.00000	\$4.01	\$4.01	\$0.00	0.0%
External Delivery Charge	\$0.02131	\$0.02036	(\$0.00095)	\$2.66	\$2.55	(\$0.12)	(0.4%)
Stranded Cost Charge	\$0.00018	(\$0.00018)	(\$0.00036)	\$0.02	(\$0.02)	(\$0.05)	(0.2%)
Storm Recovery Adj.	\$0.00221	\$0.00221	\$0.00000	\$0.28	\$0.28	\$0.00	0.0%
System Benefits Charge	\$0.00330	\$0.00330	\$0.00000	\$0.41	\$0.41	\$0.00	0.0%
Default Service Charge	<u>\$0.05860</u>	<u>\$0.05860</u>	<u>\$0.00000</u>	<u>\$7.33</u>	<u>\$7.33</u>	<u>\$0.00</u>	<u>0.0%</u>
Total	\$0.11771	\$0.11640	(\$0.00131)	\$14.71	\$14.55	(\$0.16)	(0.6%)
Total Bill				\$28.65	\$28.49	(\$0.16)	(0.6%)

* Impacts do not include the Electricity Consumption Tax.

Unitil Energy Systems, Inc.
Typical Bill Impacts by Rate Component

<u>Large General - G1 550 kVa, 200,000 kWh Typical Bill</u>							
	6/1/2016	8/1/2016					%
<u>Rate Components</u>	<u>Current Rate</u>	<u>As Revised</u>	<u>Difference</u>	<u>Current Bill*</u>	<u>As Revised Bill*</u>	<u>Difference</u>	<u>Difference to Total Bill</u>
Customer Charge	\$97.16	\$97.16	\$0.00	\$97.16	\$97.16	\$0.00	0.0%
	<u>All kVa</u>	<u>All kVa</u>					
Distribution Charge	\$6.95	\$6.95	\$0.00	\$3,822.50	\$3,822.50	\$0.00	0.0%
Stranded Cost Charge	<u>\$0.05</u>	<u>(\$0.05)</u>	<u>(\$0.10)</u>	<u>\$27.50</u>	<u>(\$27.50)</u>	<u>(\$55.00)</u>	<u>(0.3%)</u>
Total	\$7.00	\$6.90	(\$0.10)	\$3,850.00	\$3,795.00	(\$55.00)	(0.3%)
	<u>\$/kWh</u>	<u>\$/kWh</u>					
Distribution Charge	\$0.00000	\$0.00000	\$0.00000	\$0.00	\$0.00	\$0.00	0.0%
External Delivery Charge	\$0.02131	\$0.02036	(\$0.00095)	\$4,262.00	\$4,072.00	(\$190.00)	(1.1%)
Stranded Cost Charge	\$0.00005	(\$0.00005)	(\$0.00010)	\$10.00	(\$10.00)	(\$20.00)	(0.1%)
Storm Recovery Adj.	\$0.00221	\$0.00221	\$0.00000	\$442.00	\$442.00	\$0.00	0.0%
System Benefits Charge	\$0.00330	\$0.00330	\$0.00000	\$660.00	\$660.00	\$0.00	0.0%
Default Service Charge **	<u>\$0.03848</u>	<u>\$0.03848</u>	<u>\$0.00000</u>	<u>\$7,696.00</u>	<u>\$7,696.00</u>	<u>\$0.00</u>	<u>0.0%</u>
Total	\$0.06535	\$0.06430	(\$0.00105)	\$13,070.00	\$12,860.00	(\$210.00)	(1.2%)
Total Bill				\$17,017.16	\$16,752.16	(\$265.00)	(1.6%)

* Impacts do not include the Electricity Consumption Tax.

** Default Service Charge for the G1 class is determined monthly. For purposes of this comparison, the rate is unchanged.

Unitil Energy Systems, Inc.
Typical Bill Impacts for Residential Rate Class based on Mean and Median Usage

Residential Rate D 634 kWh Bill - Mean Use*

	6/1/2016	8/1/2016					%
<u>Rate Components</u>	<u>Current Rate</u>	<u>As Revised</u>	<u>Difference</u>	<u>Current Bill**</u>	<u>As Revised Bill**</u>	<u>Difference</u>	<u>Difference to Total Bill</u>
Customer Charge	\$10.27	\$10.27	\$0.00	\$10.27	\$10.27	\$0.00	0.0%
	<u>\$/kWh</u>	<u>\$/kWh</u>					
Distribution Charge							
First 250 kWh	\$0.03404	\$0.03404	\$0.00000	\$8.51	\$8.51	\$0.00	0.0%
Excess 250 kWh	\$0.03904	\$0.03904	\$0.00000	\$14.99	\$14.99	\$0.00	0.0%
External Delivery Charge	\$0.02131	\$0.02036	(\$0.00095)	\$13.51	\$12.91	(\$0.60)	(0.7%)
Stranded Cost Charge	\$0.00018	(\$0.00018)	(\$0.00036)	\$0.11	(\$0.11)	(\$0.23)	(0.3%)
Storm Recovery Adj.	\$0.00221	\$0.00221	\$0.00000	\$1.40	\$1.40	\$0.00	0.0%
System Benefits Charge	\$0.00330	\$0.00330	\$0.00000	\$2.09	\$2.09	\$0.00	0.0%
Default Service Charge	<u>\$0.05978</u>	<u>\$0.05978</u>	<u>\$0.00000</u>	<u>\$37.90</u>	<u>\$37.90</u>	<u>\$0.00</u>	<u>0.0%</u>
First 250 kWh	\$0.12082	\$0.11951	(\$0.00131)				
Excess 250 kWh	\$0.12582	\$0.12451	(\$0.00131)				
Total Bill				\$88.79	\$87.96	(\$0.83)	(0.9%)

Residential Rate D 521 kWh Bill - Median Use*

	6/1/2016	8/1/2016					%
<u>Rate Components</u>	<u>Current Rate</u>	<u>As Revised</u>	<u>Difference</u>	<u>Current Bill**</u>	<u>As Revised Bill**</u>	<u>Difference</u>	<u>Difference to Total Bill</u>
Customer Charge	\$10.27	\$10.27	\$0.00	\$10.27	\$10.27	\$0.00	0.0%
	<u>\$/kWh</u>	<u>\$/kWh</u>					
Distribution Charge							
First 250 kWh	\$0.03404	\$0.03404	\$0.00000	\$8.51	\$8.51	\$0.00	0.0%
Excess 250 kWh	\$0.03904	\$0.03904	\$0.00000	\$10.58	\$10.58	\$0.00	0.0%
External Delivery Charge	\$0.02131	\$0.02036	(\$0.00095)	\$11.10	\$10.61	(\$0.49)	(0.7%)
Stranded Cost Charge	\$0.00018	(\$0.00018)	(\$0.00036)	\$0.09	(\$0.09)	(\$0.19)	(0.3%)
Storm Recovery Adj.	\$0.00221	\$0.00221	\$0.00000	\$1.15	\$1.15	\$0.00	0.0%
System Benefits Charge	\$0.00330	\$0.00330	\$0.00000	\$1.72	\$1.72	\$0.00	0.0%
Default Service Charge	<u>\$0.05978</u>	<u>\$0.05978</u>	<u>\$0.00000</u>	<u>\$31.15</u>	<u>\$31.15</u>	<u>\$0.00</u>	<u>0.0%</u>
First 250 kWh	\$0.12082	\$0.11951	(\$0.00131)				
Excess 250 kWh	\$0.12582	\$0.12451	(\$0.00131)				
Total Bill				\$74.57	\$73.89	(\$0.68)	(0.9%)

* Based on billing period January 2015 through December 2015.

** Impacts do not include the Electricity Consumption Tax.

Unitil Energy Systems, Inc.
Average Class Bill Impacts
Due to Proposed Rate Changes Effective August 1, 2016

(A) <u>Class of Service</u>	(B) Annual Number of Customers (luminaires for Outdoor Lighting)	(C) Annual kWh Sales	(D) Annual kW / kVA Sales	(E) Proposed SCC Change \$	(F) Proposed EDC Change \$	(G) Estimated Annual Revenue \$ Under Present Rates	(H) Estimated Annual Revenue \$ Under Proposed Rates	(I) Proposed Net Change Revenue \$	(J) % Change Net SCC & EDC Revenue
Residential	763,694	480,638,599	n/a	(\$173,030)	(\$456,607)	\$67,453,041	\$66,823,405	(\$629,637)	(0.9%)
General Service	129,249	340,275,469	1,301,458	(\$122,499)	(\$323,262)	\$45,049,760	\$44,603,999	(\$445,761)	(1.0%)
Large General Service	1,814	347,650,754	989,158	(\$125,154)	(\$330,268)	\$29,641,267	\$29,185,844	(\$455,422)	(1.5%)
Outdoor Lighting	115,819	8,988,739	n/a	(\$3,236)	(\$8,539)	\$2,507,892	\$2,496,117	(\$11,775)	(0.5%)
Total	1,010,576	1,177,553,561		(\$423,919)	(\$1,118,676)	\$144,651,960	\$143,109,365	(\$1,542,595)	(1.1%)

(B), (C), (D) Test year billing determinants in DE 10-055

(E) and (F) Difference in proposed rate and current rate, times the billing determinants shown in Column (C).

(G) Based on current rates times billing determinants shown in Columns (B), (C) and (D).

(H) Sum of Columns (E) through (G)

(I) Column (H) minus Column (G)

(J) Column (E) + Column (F) divided by Column (G)

Unitil Energy Systems, Inc. Typical Bill Impacts - June 1, 2016 versus August 1, 2016 Impacts do NOT include the Electricity Consumption Tax Impact on D Rate Customers				
Average kWh	Total Bill Using Rates 6/1/2016	Total Bill Using Rates 8/1/2016	Total Difference	% Total Difference
125	\$25.37	\$25.21	(\$0.16)	(0.6%)
250	\$40.48	\$40.15	(\$0.33)	(0.8%)
500	\$71.93	\$71.28	(\$0.66)	(0.9%)
600	\$84.51	\$83.73	(\$0.79)	(0.9%)
750	\$103.39	\$102.40	(\$0.98)	(1.0%)
1,000	\$134.84	\$133.53	(\$1.31)	(1.0%)
1,250	\$166.30	\$164.66	(\$1.64)	(1.0%)
1,500	\$197.75	\$195.79	(\$1.96)	(1.0%)
2,000	\$260.66	\$258.04	(\$2.62)	(1.0%)
3,500	\$449.39	\$444.81	(\$4.58)	(1.0%)
5,000	\$638.12	\$631.57	(\$6.55)	(1.0%)

	Rates - Effective June 1, 2016	Rates - Proposed August 1, 2016	Difference
Customer Charge	\$10.27	\$10.27	\$0.00
	kWh	kWh	kWh
Distribution Charge: First 250 kWh	\$0.03404	\$0.03404	\$0.00000
Excess 250 kWh	\$0.03904	\$0.03904	\$0.00000
External Delivery Charge	\$0.02131	\$0.02036	(\$0.00095)
Stranded Cost Charge	\$0.00018	(\$0.00018)	(\$0.00036)
Storm Recovery Adjustment Factor	\$0.00221	\$0.00221	\$0.00000
System Benefits Charge	\$0.00330	\$0.00330	\$0.00000
Default Service Charge	<u>\$0.05978</u>	<u>\$0.05978</u>	<u>\$0.00000</u>
TOTAL First 250 kWh	\$0.12082	\$0.11951	(\$0.00131)
Excess 250 kWh	\$0.12582	\$0.12451	(\$0.00131)

Unitil Energy Systems, Inc.						
Typical Bill Impacts - June 1, 2016 versus August 1, 2016						
Impacts do NOT include the Electricity Consumption Tax						
Impact on G2 Rate Customers						
Load Factor	Average Monthly kW	Average Monthly kWh	Total Bill Using Rates 6/1/2016	Total Bill Using Rates 8/1/2016	Total Difference	% Total Difference
20%	5	730	\$132.55	\$131.39	(\$1.15)	(0.9%)
20%	10	1,460	\$246.68	\$244.38	(\$2.30)	(0.9%)
20%	15	2,190	\$360.82	\$357.36	(\$3.46)	(1.0%)
20%	25	3,650	\$589.09	\$583.33	(\$5.76)	(1.0%)
20%	50	7,300	\$1,159.77	\$1,148.25	(\$11.52)	(1.0%)
20%	75	10,950	\$1,730.45	\$1,713.17	(\$17.28)	(1.0%)
20%	100	14,600	\$2,301.13	\$2,278.09	(\$23.04)	(1.0%)
20%	150	21,900	\$3,442.48	\$3,407.93	(\$34.56)	(1.0%)
36%	5	1,314	\$182.45	\$180.70	(\$1.75)	(1.0%)
36%	10	2,628	\$346.50	\$342.99	(\$3.51)	(1.0%)
36%	15	3,942	\$510.54	\$505.28	(\$5.26)	(1.0%)
36%	25	6,570	\$838.63	\$829.87	(\$8.77)	(1.0%)
36%	50	13,140	\$1,658.85	\$1,641.32	(\$17.53)	(1.1%)
36%	75	19,710	\$2,479.08	\$2,452.78	(\$26.30)	(1.1%)
36%	100	26,280	\$3,299.30	\$3,264.23	(\$35.07)	(1.1%)
36%	150	39,420	\$4,939.74	\$4,887.14	(\$52.60)	(1.1%)
50%	5	1,825	\$226.12	\$223.84	(\$2.28)	(1.0%)
50%	10	3,650	\$433.84	\$429.28	(\$4.56)	(1.1%)
50%	15	5,475	\$641.55	\$634.71	(\$6.84)	(1.1%)
50%	25	9,125	\$1,056.98	\$1,045.58	(\$11.40)	(1.1%)
50%	50	18,250	\$2,095.56	\$2,072.76	(\$22.80)	(1.1%)
50%	75	27,375	\$3,134.13	\$3,099.93	(\$34.20)	(1.1%)
50%	100	36,500	\$4,172.70	\$4,127.11	(\$45.59)	(1.1%)
50%	150	54,750	\$6,249.85	\$6,181.45	(\$68.39)	(1.1%)
	<u>Rates - Effective June 1, 2016</u>	<u>Rates - Proposed August 1, 2016</u>	<u>Difference</u>			
Customer Charge	\$18.41	\$18.41	\$0.00			
	<u>All kW</u>	<u>All kW</u>	<u>All kW</u>			
Distribution Charge	\$10.31	\$10.31	\$0.00			
Stranded Cost Charge	<u>\$0.04</u>	<u>(\$0.04)</u>	<u>(\$0.08)</u>			
TOTAL	\$10.35	\$10.27	(\$0.08)			
	<u>kWh</u>	<u>kWh</u>	<u>kWh</u>			
Distribution Charge	\$0.00000	\$0.00000	\$0.00000			
External Delivery Charge	\$0.02131	\$0.02036	(\$0.00095)			
Stranded Cost Charge	\$0.00004	(\$0.00004)	(\$0.00008)			
Storm Recovery Adj. Factor	\$0.00221	\$0.00221	\$0.00000			
System Benefits Charge	\$0.00330	\$0.00330	\$0.00000			
Default Service Charge	<u>\$0.05860</u>	<u>\$0.05860</u>	<u>\$0.00000</u>			
TOTAL	\$0.08546	\$0.08443	(\$0.00103)			

Unitil Energy Systems, Inc. Typical Bill Impacts - June 1, 2016 versus August 1, 2016 Impacts do NOT include the Electricity Consumption Tax Impact on G2 kWh Meter Rate Customers				
Average Monthly kWh	Total Bill Using Rates 6/1/2016	Total Bill Using Rates 8/1/2016	Total Difference	% Total Difference
15	\$15.71	\$15.69	(\$0.02)	(0.1%)
75	\$22.77	\$22.67	(\$0.10)	(0.4%)
150	\$31.60	\$31.40	(\$0.20)	(0.6%)
250	\$43.37	\$43.04	(\$0.33)	(0.8%)
350	\$55.14	\$54.68	(\$0.46)	(0.8%)
450	\$66.91	\$66.32	(\$0.59)	(0.9%)
550	\$78.68	\$77.96	(\$0.72)	(0.9%)
650	\$90.45	\$89.60	(\$0.85)	(0.9%)
750	\$102.22	\$101.24	(\$0.98)	(1.0%)
900	\$119.88	\$118.70	(\$1.18)	(1.0%)
	Rates - Effective June 1, 2016	Rates - Proposed August 1, 2016	Difference	
kWh Meter Customer Charge	\$13.94	\$13.94	\$0.00	
	<u>All kWh</u>	<u>All kWh</u>	<u>All kWh</u>	
Distribution Charge	\$0.03211	\$0.03211	\$0.00000	
External Delivery Charge	\$0.02131	\$0.02036	(\$0.00095)	
Stranded Cost Charge	\$0.00018	(\$0.00018)	(\$0.00036)	
Storm Recovery Adjustment Factor	\$0.00221	\$0.00221	\$0.00000	
System Benefits Charge	\$0.00330	\$0.00330	\$0.00000	
Default Service Charge	<u>\$0.05860</u>	<u>\$0.05860</u>	<u>\$0.00000</u>	
TOTAL	\$0.11771	\$0.11640	(\$0.00131)	

Unitil Energy Systems, Inc. Typical Bill Impacts - June 1, 2016 versus August 1, 2016 Impacts do NOT include the Electricity Consumption Tax Impact on G2 QRWH and SH Rate Customers				
Average kWh	Total Bill Using Rates 6/1/2016	Total Bill Using Rates 8/1/2016	Total Difference	% Total Difference
100	\$17.88	\$17.75	(\$0.13)	(0.7%)
200	\$29.52	\$29.25	(\$0.26)	(0.9%)
300	\$41.15	\$40.76	(\$0.39)	(1.0%)
400	\$52.78	\$52.26	(\$0.52)	(1.0%)
500	\$64.42	\$63.76	(\$0.65)	(1.0%)
750	\$93.50	\$92.52	(\$0.98)	(1.1%)
1,000	\$122.58	\$121.27	(\$1.31)	(1.1%)
1,500	\$180.75	\$178.78	(\$1.97)	(1.1%)
2,000	\$238.91	\$236.29	(\$2.62)	(1.1%)
2,500	\$297.08	\$293.80	(\$3.27)	(1.1%)
	Rates - Effective June 1, 2016	Rates - Proposed August 1, 2016	Difference	
Customer Charge	\$6.25	\$6.25	\$0.00	
	<u>All kWh</u>	<u>All kWh</u>	<u>All kWh</u>	
Distribution Charge	\$0.03073	\$0.03073	\$0.00000	
External Delivery Charge	\$0.02131	\$0.02036	(\$0.00095)	
Stranded Cost Charge	\$0.00018	(\$0.00018)	(\$0.00036)	
Storm Recovery Adjustment Factor	\$0.00221	\$0.00221	\$0.00000	
System Benefits Charge	\$0.00330	\$0.00330	\$0.00000	
Default Service Charge	<u>\$0.05860</u>	<u>\$0.05860</u>	<u>\$0.00000</u>	
TOTAL	\$0.11633	\$0.11502	(\$0.00131)	

Unitil Energy Systems, Inc. Typical Bill Impacts - June 1, 2016 versus August 1, 2016 Impacts do NOT include the Electricity Consumption Tax Impact on G1 Rate Customers						
Load Factor	Average Monthly kVa	Average Monthly kWh	Total Bill Using Rates 6/1/2016	Total Bill Using Rates 8/1/2016	Total Difference	% Total Difference
25.0%	200	36,500	\$3,882.44	\$3,824.11	(\$58.33)	(1.5%)
25.0%	400	73,000	\$7,667.71	\$7,551.06	(\$116.65)	(1.5%)
25.0%	600	109,500	\$11,452.99	\$11,278.01	(\$174.98)	(1.5%)
25.0%	800	146,000	\$15,238.26	\$15,004.96	(\$233.30)	(1.5%)
25.0%	1,000	182,500	\$19,023.54	\$18,731.91	(\$291.63)	(1.5%)
25.0%	1,500	273,750	\$28,486.72	\$28,049.29	(\$437.44)	(1.5%)
25.0%	2,000	365,000	\$37,949.91	\$37,366.66	(\$583.25)	(1.5%)
25.0%	2,500	456,250	\$47,413.10	\$46,684.04	(\$729.06)	(1.5%)
25.0%	3,000	547,500	\$56,876.29	\$56,001.41	(\$874.88)	(1.5%)
40.0%	200	58,400	\$5,313.60	\$5,232.28	(\$81.32)	(1.5%)
40.0%	400	116,800	\$10,530.04	\$10,367.40	(\$162.64)	(1.5%)
40.0%	600	175,200	\$15,746.48	\$15,502.52	(\$243.96)	(1.5%)
40.0%	800	233,600	\$20,962.92	\$20,637.64	(\$325.28)	(1.6%)
40.0%	1,000	292,000	\$26,179.36	\$25,772.76	(\$406.60)	(1.6%)
40.0%	1,500	438,000	\$39,220.46	\$38,610.56	(\$609.90)	(1.6%)
40.0%	2,000	584,000	\$52,261.56	\$51,448.36	(\$813.20)	(1.6%)
40.0%	2,500	730,000	\$65,302.66	\$64,286.16	(\$1,016.50)	(1.6%)
40.0%	3,000	876,000	\$78,343.76	\$77,123.96	(\$1,219.80)	(1.6%)
57.0%	200	83,220	\$6,935.59	\$6,828.21	(\$107.38)	(1.5%)
57.0%	400	166,440	\$13,774.01	\$13,559.25	(\$214.76)	(1.6%)
57.0%	600	249,660	\$20,612.44	\$20,290.30	(\$322.14)	(1.6%)
57.0%	800	332,880	\$27,450.87	\$27,021.34	(\$429.52)	(1.6%)
57.0%	1,000	416,100	\$34,289.30	\$33,752.39	(\$536.90)	(1.6%)
57.0%	1,500	624,150	\$51,385.36	\$50,580.01	(\$805.36)	(1.6%)
57.0%	2,000	832,200	\$68,481.43	\$67,407.62	(\$1,073.81)	(1.6%)
57.0%	2,500	1,040,250	\$85,577.50	\$84,235.24	(\$1,342.26)	(1.6%)
57.0%	3,000	1,248,300	\$102,673.57	\$101,062.85	(\$1,610.72)	(1.6%)
71.0%	200	103,660	\$8,271.34	\$8,142.50	(\$128.84)	(1.6%)
71.0%	400	207,320	\$16,445.52	\$16,187.84	(\$257.69)	(1.6%)
71.0%	600	310,980	\$24,619.70	\$24,233.17	(\$386.53)	(1.6%)
71.0%	800	414,640	\$32,793.88	\$32,278.51	(\$515.37)	(1.6%)
71.0%	1,000	518,300	\$40,968.07	\$40,323.85	(\$644.22)	(1.6%)
71.0%	1,500	777,450	\$61,403.52	\$60,437.20	(\$966.32)	(1.6%)
71.0%	2,000	1,036,600	\$81,838.97	\$80,550.54	(\$1,288.43)	(1.6%)
71.0%	2,500	1,295,750	\$102,274.42	\$100,663.89	(\$1,610.54)	(1.6%)
71.0%	3,000	1,554,900	\$122,709.88	\$120,777.23	(\$1,932.65)	(1.6%)
			<u>Rates - Effective</u> <u>June 1, 2016</u>	<u>Rates - Proposed</u> <u>August 1, 2016</u>	<u>Difference</u>	
Customer Charge			\$97.16	\$97.16	\$0.00	
			<u>All kVA</u>	<u>All kVA</u>	<u>All kVA</u>	
Distribution Charge			\$6.95	\$6.95	\$0.00	
Stranded Cost Charge			<u>\$0.05</u>	<u>(\$0.05)</u>	<u>(\$0.10)</u>	
TOTAL			\$7.00	\$6.90	(\$0.10)	
			<u>All kWh</u>	<u>All kWh</u>	<u>All kWh</u>	
Distribution Charge			\$0.00000	\$0.00000	\$0.00000	
External Delivery Charge			\$0.02131	\$0.02036	(\$0.00095)	
Stranded Cost Charge			\$0.00005	(\$0.00005)	(\$0.00010)	
Storm Recovery Adjustment Factor			\$0.00221	\$0.00221	\$0.00000	
System Benefits Charge			\$0.00330	\$0.00330	\$0.00000	
Default Service Charge*			<u>\$0.03848</u>	<u>\$0.03848</u>	<u>\$0.00000</u>	
TOTAL			\$0.06535	\$0.06430	(\$0.00105)	
* Default Service Charge for the G1 class is determined monthly. For purposes of this comparison, the rate is unchanged.						

Unitil Energy Systems, Inc. Typical Bill Impacts - June 1, 2016 versus August 1, 2016 Impacts do NOT include the Electricity Consumption Tax Impact on OL Rate Customers *								
	Nominal Watts	Lumens	Type	Average Monthly kWh	Total Bill Using Rates 6/1/2016	Total Bill Using Rates 8/1/2016	Total Difference	% Total Difference
<u>Mercury Vapor:</u>								
1	100	3,500	ST	40	\$14.70	\$14.65	(\$0.05)	(0.4%)
2	175	7,000	ST	67	\$19.39	\$19.30	(\$0.09)	(0.5%)
3	250	11,000	ST	95	\$23.80	\$23.68	(\$0.12)	(0.5%)
4	400	20,000	ST	154	\$32.12	\$31.92	(\$0.20)	(0.6%)
5	1,000	60,000	ST	388	\$72.27	\$71.76	(\$0.51)	(0.7%)
6	250	11,000	FL	95	\$24.92	\$24.80	(\$0.12)	(0.5%)
7	400	20,000	FL	154	\$33.56	\$33.36	(\$0.20)	(0.6%)
8	1,000	60,000	FL	388	\$67.95	\$67.44	(\$0.51)	(0.7%)
9	100	3,500	PB	40	\$14.82	\$14.77	(\$0.05)	(0.4%)
10	175	7,000	PB	67	\$18.55	\$18.46	(\$0.09)	(0.5%)
<u>High Pressure Sodium:</u>								
11	50	4,000	ST	21	\$13.31	\$13.28	(\$0.03)	(0.2%)
12	100	9,500	ST	43	\$16.82	\$16.76	(\$0.06)	(0.3%)
13	150	16,000	ST	60	\$18.34	\$18.26	(\$0.08)	(0.4%)
14	250	30,000	ST	101	\$25.56	\$25.42	(\$0.13)	(0.5%)
15	400	50,000	ST	161	\$35.48	\$35.27	(\$0.21)	(0.6%)
16	1,000	140,000	ST	398	\$72.62	\$72.10	(\$0.52)	(0.7%)
17	150	16,000	FL	60	\$20.58	\$20.50	(\$0.08)	(0.4%)
18	250	30,000	FL	101	\$27.12	\$26.98	(\$0.13)	(0.5%)
19	400	50,000	FL	161	\$34.96	\$34.75	(\$0.21)	(0.6%)
20	1,000	140,000	FL	398	\$72.97	\$72.45	(\$0.52)	(0.7%)
21	50	4,000	PB	21	\$12.34	\$12.31	(\$0.03)	(0.2%)
22	100	9,500	PB	43	\$15.69	\$15.63	(\$0.06)	(0.4%)
<u>Metal Halide:</u>								
23	175	8,800	ST	66	\$23.30	\$23.21	(\$0.09)	(0.4%)
24	250	13,500	ST	92	\$27.20	\$27.07	(\$0.12)	(0.4%)
25	400	23,500	ST	148	\$32.76	\$32.56	(\$0.19)	(0.6%)
26	175	8,800	FL	66	\$26.27	\$26.18	(\$0.09)	(0.3%)
27	250	13,500	FL	92	\$30.26	\$30.13	(\$0.12)	(0.4%)
28	400	23,500	FL	148	\$35.09	\$34.89	(\$0.19)	(0.6%)
29	175	8,800	PB	66	\$22.07	\$21.98	(\$0.09)	(0.4%)
30	250	13,500	PB	92	\$25.43	\$25.30	(\$0.12)	(0.5%)
31	400	23,500	PB	148	\$31.53	\$31.33	(\$0.19)	(0.6%)
Luminaire Charges For Year Round Service:								
Rates - Effective June 1, 2016								
		<u>Mercury Vapor Rate/Mo.</u>		<u>Sodium Vapor Rate/Mo.</u>		<u>Metal Halide Rate/Mo.</u>		
Customer Charge	\$0.00	1 \$11.28	11	\$11.51	23	\$17.65		
		2 \$13.65	12	\$13.14	24	\$19.32		
	<u>All kWh</u>	3 \$15.67	13	\$13.20	25	\$20.09		
Distribution Charge	\$0.00000	4 \$18.94	14	\$16.91	26	\$20.62		
External Delivery Charge	\$0.02131	5 \$39.06	15	\$21.70	27	\$22.38		
Stranded Cost Charge	\$0.00018	6 \$16.79	16	\$38.55	28	\$22.42		
Storm Recovery Adj. Factor	\$0.00221	7 \$20.38	17	\$15.44	29	\$16.42		
System Benefits Charge	\$0.00330	8 \$34.74	18	\$18.47	30	\$17.55		
Default Service Charge	<u>\$0.05860</u>	9 \$11.40	19	\$21.18	31	\$18.86		
		10 \$12.81	20	\$38.90				
TOTAL	\$0.08560		21	\$10.54				
			22	\$12.01				
Rates - Proposed August 1, 2016								
		<u>Mercury Vapor Rate/Mo.</u>		<u>Sodium Vapor Rate/Mo.</u>		<u>Metal Halide Rate/Mo.</u>		
Customer Charge	\$0.00	1 \$11.28	11	\$11.51	23	\$17.65		
		2 \$13.65	12	\$13.14	24	\$19.32		
	<u>All kWh</u>	3 \$15.67	13	\$13.20	25	\$20.09		
Distribution Charge	\$0.00000	4 \$18.94	14	\$16.91	26	\$20.62		
External Delivery Charge	\$0.02036	5 \$39.06	15	\$21.70	27	\$22.38		
Stranded Cost Charge	(\$0.00018)	6 \$16.79	16	\$38.55	28	\$22.42		
Storm Recovery Adj. Factor	\$0.00221	7 \$20.38	17	\$15.44	29	\$16.42		
System Benefits Charge	\$0.00330	8 \$34.74	18	\$18.47	30	\$17.55		
Default Service Charge	<u>\$0.05860</u>	9 \$11.40	19	\$21.18	31	\$18.86		
		10 \$12.81	20	\$38.90				
TOTAL	\$0.08429		21	\$10.54				
			22	\$12.01				
	<u>Difference</u>	<u>Mercury Vapor-Difference</u>		<u>Sodium Vapor-Difference</u>		<u>Metal Halide-Difference</u>		
Customer Charge	\$0.00	1 \$0.00	11	\$0.00	23	\$0.00		
		2 \$0.00	12	\$0.00	24	\$0.00		
	<u>All kWh</u>	3 \$0.00	13	\$0.00	25	\$0.00		
Distribution Charge	\$0.00000	4 \$0.00	14	\$0.00	26	\$0.00		
External Delivery Charge	(\$0.00095)	5 \$0.00	15	\$0.00	27	\$0.00		
Stranded Cost Charge	(\$0.00036)	6 \$0.00	16	\$0.00	28	\$0.00		
Storm Recovery Adj. Factor	\$0.00000	7 \$0.00	17	\$0.00	29	\$0.00		
System Benefits Charge	\$0.00000	8 \$0.00	18	\$0.00	30	\$0.00		
Default Service Charge	<u>\$0.00000</u>	9 \$0.00	19	\$0.00	31	\$0.00		
		10 \$0.00	20	\$0.00				
TOTAL	(\$0.00131)		21	\$0.00				
			22	\$0.00				

* Luminaire charges based on All-Night Service option.

